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NAVAL POSTGRADUATE SCHOOL
Monterey, California

THESIS

ANALYSIS OF CHANGES IN FEDERAL FINANCIAL RATIOS

by

Boris S. Belchoff

June 2001

Thesis Advisor:	O. Douglas Moses
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During the past decade, Congress has passed legislation in an attempt to improve federal accounting practices. Furthermore, the Office of Management and Budget standardized the format for federal entities to follow in preparing their annual financial statements. The central objective of this study was to analyze the patterns over time in federal financial ratios created from data contained in these annual statements. The study examined the form and content of the new federal financial statements and developed and applied a framework of 31 financial ratios to the FY 1998, 1999 and 2000 financial statements of 22 of the 24 federal entities affected by the CFO Act of 1990. It analyzed ratio values in order to answer: (1) What patterns in financial ratio values exist across the various entities of the federal government? (2) What changes occur in federal entities' financial ratios over time? (3) What growth trends exist in financial ratios over time, and how consistent are those trends? (4) How stable are the financial ratios? (5) How do the various financial ratios correlate to one another, and how stable are these ratio relationships over time? Although there exists no strong evidence for overall trends in federal financial ratios, the ratios are informative in the sense that they discriminate both between the entities and across time; if differences exist between the financial conditions of the entities, or if changes in a particular entity's financial condition occur over time, the ratios will detect them.

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ANALYSIS OF CHANGES IN FEDERAL FINANCIAL RATIOS

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Submitted in partial fulfillment of the
requirements for the degree of

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ABSTRACT

During the past decade, Congress has passed legislation in an attempt to improve federal accounting practices. Furthermore, the Office of Management and Budget standardized the format for federal entities to follow in preparing their annual financial statements. The central objective of this study was to analyze the patterns over time in federal financial ratios created from data contained in these annual statements. The study examined the form and content of the new federal financial statements and developed and applied a framework of 31 financial ratios to the FY 1998, 1999 and 2000 financial statements of 22 of the 24 federal entities affected by the CFO Act of 1990. It analyzed ratio values in order to answer: (1) What patterns in financial ratio values exist across the various entities of the federal government? (2) What changes occur in federal entities' financial ratios over time? (3) What growth trends exist in financial ratios over time, and how consistent are those trends? (4) How stable are the financial ratios? (5) How do the various financial ratios correlate to one another, and how stable are these ratio relationships over time? Although there exists no strong evidence for overall trends in federal financial ratios, the ratios are informative in the sense that they discriminate both between the entities and across time; if differences exist between the financial conditions of the entities, or if changes in a particular entity's financial condition occur over time, the ratios will detect them.

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I. INTRODUCTION

A. BACKGROUND

Business firms publish financial statements for various external users such as owners, lenders, regulators and employees. These financial statements summarize each firm's business activities in such a way that the external users can employ them in making decisions. For example, an owner might decide to adjust a firm's goals and strategies based on information presented in the firm's financial statements, or a potential investor would certainly study the financial statements while considering whether or not to buy or hold stock in that firm. Lenders and suppliers rely heavily on financial statements in assessing a firm's credit risk. Government regulators, such as tax officials, banking authorities and financial markets regulators, base their regulatory activities on the information found in financial statements. Labor unions also use them while preparing negotiating positions. [Ref. 1:p. 337]

Likewise, the United States Constitution requires that "...a regular statement and account of the receipts and expenditures of all public money shall be published from time to time" by the federal government [Ref. 2:Art. I, Sec. IX]. Until relatively recently there existed no standard format for federal financial reporting, and federal financial statements were inconsistent, unreliable, and difficult to interpret. During the past decade, however, Congress has passed legislation in an attempt to improve federal accounting practices, requiring the federal government to adhere to many of the same accounting standards that govern private businesses. Legislation such as the Chief Financial Officers Act (CFO Act) of 1990, the Government Performance and Results Act (GPRA) of 1993, the

Government Management Reform Act (GMRA) of 1994, and the Federal Financial Management Improvement Act (FFMIA) of 1996 have all served to make federal financial accounting more reliable and useful as a basis for decision-making.

Furthermore, the Office of Management and Budget (OMB), which consolidates the financial statements of the 24 federal entities affected by the CFO Act, standardized the format for those entities to follow in preparing their annual CFO statements (financial statements). This standardized format, published in OMB Bulletin 97-01, became effective beginning with the Fiscal Year 1998 CFO statements.

One method a decision maker may use to analyze financial statements is ratio analysis. Considering the large quantity of measures found in a financial statement, ratios are useful because they summarize these measures into a format that is more readily understandable and comparable. For example, net income by itself does not reveal much concerning a firm's profitability. The same net income would mean one thing for a very small firm and something quite different for a very large firm. However, comparing net income to the total assets required to create that income can be informative. This comparison, known as Return on Assets (ROA), is expressed in the form of a ratio by dividing Net Income (plus Interest Expense Net of Income Tax Savings) by Average Total Assets. This ROA can then be used to track a given firm's ability to generate profit with its invested assets over time (time-series analysis), or it can be used to compare a firm's profitability with that of other firms (cross-section analysis). [Ref. 3:pp. 233-235] ROA is just one of many ratios employed in financial statement analysis.

Since federal entities' CFO statements are now standardized, ratio analyses can also be applied to them, just as with private businesses.

B. SCOPE AND OBJECTIVE

This thesis first reviews the legislation effecting federal financial reporting since 1990. Then, it examines the form and content of the new CFO statements. Next it selects a framework of financial ratios and applies them to the FY 1998, 1999 and 2000 CFO statements of the 24 federal entities impacted by the CFO Act of 1990. Finally, it performs time-series and cross-section analyses on these ratios in order to answer the following primary and secondary research questions.

Primary research question:

- What changes occur in federal entities' financial ratios over time?

Secondary research questions:

- What financial ratios, or groupings of financial ratios, indicate an entity's financial condition?
- What patterns in financial ratio values exist across the various entities of the federal government?
- What growth trends exist in financial ratios over time, and how consistent are those trends (do they go up or down)?
- How stable are the financial ratios over time?
- How do the various financial ratios correlate to one another, and how stable are these ratio relationships?

C. METHODOLOGY

The methodology for this thesis consists of three phases: literature review, data collection, and data analyses.

The literature review phase briefly discusses the federal financial reporting environment. It describes:

- Recent legislation and its effect on federal financial reporting.
- The information that appears in the new CFO statements.

- The financial ratios (and their meanings) that this thesis will calculate from information in the CFO statements.

The data collection phase consists of four stages:

- Collect the CFO statements, for Fiscal Years 1997 through 2000, of the 24 entities impacted by the CFO Act of 1990. Although the analysis begins with FY 1998 (the first year that OMB 97-01 standardized the financial statement formats), a few 1998 ratios require figures from the 1997 statements.
- Identify the information, appropriate for generating financial ratios, from the CFO statements.
- Develop a database containing the relevant financial information, from which ratios can be calculated.
- Compute the financial ratios.

The data analysis phase involves four steps:

- For each ratio, determine general descriptive statistics (such as mean, median, range, variability, trends, etc.) across all entities.
- Calculate metrics and conduct tests of relationships to identify any trends or patterns over time.
- Check for correlation between differing ratios.
- Conduct any other analyses that may become apparent during the data collection phases.

D. ORGANIZATION

This thesis consists of five chapters. Following the introduction in Chapter I, Chapter II briefly portrays the federal financial reporting environment. It discusses recent legislation effecting federal financial reporting, and it describes the form and content of the new CFO statements.

Chapter III discusses the financial ratios (and their meanings) that this thesis derives from information in the CFO statements.

Chapter IV contains the actual calculated ratios for each agency. It also contains descriptive statistics and correlation analyses, both time-series and cross-sectional.

Chapter V presents a summary and conclusions, and suggests areas for further research.

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II. FEDERAL FINANCIAL REPORTING

Although federal agencies have traditionally prepared financial reports summarizing the receipts and expenditures of public funds, they had until recently used a variety of accounting methods, which caused inconsistency among federal agencies, making their reports unreliable and difficult to interpret [Ref. 4:p. 53]. Beginning in 1990, Congress enacted a series of laws aimed at improving federal financial management and reporting.

A. FEDERAL FINANCIAL MANAGEMENT LEGISLATION

1. Chief Financial Officers (CFO) Act of 1990

Public Law 101-576, commonly known as the Chief Financial Officers (CFO) Act of 1990, significantly changed the financial management systems of the federal government. The CFO Act established a Deputy Director for Management within the Office of Management and Budget (OMB) who serves as the Chief Financial Officer of the United States and coordinates and supervises OMB's general management functions. The CFO Act also created within OMB an Office of Federal Financial Management, with a Financial Controller who reports to the Deputy Director of Management. It also created, within each of 23 (later expanded to 24) specified federal entities, a Chief Financial Officer and a Deputy Chief Financial Officer. [Ref. 5:Title II]

Furthermore, the CFO Act required the Director of OMB to submit to Congress a five-year plan, updated annually, to improve the financial management of the federal government. This plan required provisions for development of systems that would provide complete, accurate and timely reporting of financial information. The CFO Act

also required each executive agency to submit an annual financial statement to the Director of OMB, who would then submit to Congress an analysis of those statements. [Ref. 5:Title III]

The agencies affected by the CFO Act are:

- Department of Agriculture
- Department of Commerce
- Department of Defense
- Department of Education
- Department of Energy
- Department of Health and Human Services
- Department of Housing and Urban Development
- Department of the Interior
- Department of Justice
- Department of Labor
- Department of State
- Department of Transportation
- Department of the Treasury
- Department of Veterans Affairs
- Agency for International Development
- Environmental Protection Agency
- Federal Emergency Management Agency
- General Services Administration
- National Aeronautics and Space Administration
- National Science Foundation
- Nuclear Regulatory Commission
- Office of Personnel Management
- Small Business Administration
- Social Security Administration [Ref. 6:p. 7]

2. The Government Performance and Results Act (GPRA) of 1993

While the CFO Act established criteria to ensure accuracy of financial reporting, the Government Performance and Results Act (GPRA) of 1993 (Public Law 103-62) sought to ensure that public funds were being used as effectively as possible. The GPRA requires each executive agency to submit, to the Director of OMB and to Congress, a five-year *strategic* plan for performance goals for each of that agency's program activities. This strategic plan must be updated every three years. Additionally, each agency must submit a detailed annual *performance* plan covering each of that agency's program activities, along with a report describing how well it met goals planned for the previous year, citing specific performance indicators. [Ref. 7]

3. The Government Management Reform Act (GMRA) of 1994

Public Law 103-356, better known as the Government Management Reform Act (GMRA) of 1994, was primarily congressional reform that sought to improve operations and save costs through various methods such as limiting automatic federal pay increases, and streamlining management controls. In the area of financial management, the GMRA requires each agency's annual financial statement to be audited before being submitted to OMB. [Ref. 8:Title IV]

4. The Federal Financial Management Improvement Act (FFMIA) of 1996

Public Law 104-208, the Federal Financial Management Improvement Act (FFMIA) of 1996, requires each executive agency to implement financial management systems that meet federal accounting standards and the U.S. Government Standard General Ledger at the transaction level. It calls for auditors to report whether agencies were in compliance with these standards, and for Agency Heads to determine the status

of compliance implementation. The Act also requires the Agency Head, in the case of noncompliance with the standards, to create a correction plan to bring the agency into compliance within three years. [Ref. 9:Title VIII]

B. FORM AND CONTENT OF FEDERAL FINANCIAL STATEMENTS

The Office of Management and Budget (OMB) assists the President in assembling the federal budget for submission to Congress, and in overseeing and administering the approved budget in all executive agencies. It also weighs competing demands for funding among federal agencies, sets funding priorities, and evaluates the effectiveness of agency programs and policies. [Ref. 10]

In the area of financial management, the CFO Act required certain major executive entities to submit annual financial statements to the Director of OMB. The CFO Act also tasked the OMB to define the form and content for those financial statements, and the OMB did so via OMB Bulletin No. 97-01, "Formats and Instructions for the Form and Content of Agency Financial Statements". These instructions, which for the first time standardized all federal financial statements, became effective with Fiscal Year 1998 financial statements. [Ref. 6:pp. 1-2]

The instructions contained in OMB Bulletin No. 97-01 comply with accounting recommendations of the Federal Accounting Standards Advisory Board (FASAB) [Ref. 6:p. 1]. The FASAB, established in 1990 by the Secretary of the Treasury and the Director of OMB (representing the President) and the General Accounting Office (representing Congress), is concerned with recommending accounting standards applicable to agencies and programs within the federal government in order to improve federal financial reporting practices. FASAB membership includes representatives from

the Department of the Treasury, the OMB, the GAO (General Accounting Office), the CBO (Congressional Budget Office), the defense and international agencies, the civilian agencies, and three non-federal members from the accounting and finance fields. FASAB recommendations are published in general Statements of Federal Financial Accounting Concepts (SFFACs) and in more specific Statements of Federal Financial Accounting Standards (SFFASs). [Ref. 11] These concepts and standards are incorporated into OMB Bulletin No. 97-01, and thereby into the federal financial statements since Fiscal Year 1998.

Per OMB Bulletin No. 97-01, a federal entity's financial statement consists of an overview of the reporting entity, principle statements (with related notes), required supplemental stewardship information, required supplemental information, plus any additional information that the entity's management feels will aid a reader in better understanding its programs and operation. Of the above, the principle statements are of interest to this thesis. The principle statements include the (1) Balance Sheet, (2) Statement of Net Cost, (3) Statement of Changes in Net Position, (4) Statement of Budgetary Resources, (5) Statement of Financing, and (6) Statement of Custodial Activity. [Ref. 6:pp. 4-5]

1. Balance Sheet

Federal Service Agency
CONSOLIDATED BALANCE SHEET
As of September 30, 1998
(in billions of dollars)

ASSETS	
Entity assets	
Intragovernmental	$ 500
Governmental	$ 13
Total entity assets	$ 513
Nonentity assets	
Intragovernmental	$ 2
Governmental	$ 5
Total nonentity assets	$ 7
Total assets	**$ 520**
LIABILITIES	
Liabilities covered by budgetary resources	
Intragovernmental liabilities	$ 4
Governmental liabilities	$ 36
Total liabilities covered by budgetary resources	$ 40
Liabilities not covered by budgetary resources	
Intragovernmental liabilities	$ 1
Governmental liabilities	$ 6
Total liabilities not covered by budgetary resources	$ 7
Total liabilities	**$ 47**
NET POSITION	
Unexpended appropriations	$ 3
Cumulative results of operations	$ 470
Total net position	$ 473
Total liabilities and net position	$ 520

Figure 2.1. Balance Sheet [From Ref. 4:p 54].

Figure 2.1 illustrates the format of a hypothetical federal entity's Balance Sheet. [Ref. 4:p. 54]

On the Balance Sheet, assets are sorted into two categories: entity assets and non-entity assets. Entity assets are those that are available for the entity to spend in its

operations. Non-entity assets are those that are not available for that entity's spending, but are being held for transfer to another federal entity. An example of non-entity assets is income tax receivables collected by the Internal Revenue Service (IRS) on behalf of the U.S. government, but not available for the IRS to spend. [Ref. 6:p. 16]

Entity and non-entity assets are each divided into two sub-categories: intragovernmental assets and governmental assets. Intragovernmental assets result from transactions between the reporting entity and other federal entities, while governmental assets result from transactions with non-federal entities, such as domestic and foreign persons and organizations that are outside the federal government. [Ref. 6:pp. 16-17]

Liabilities are divided into two categories: those covered by budgetary resources and those not covered by budgetary resources. Budgetary resources include not only new budget authority, but also other resources available to the entity to cover liabilities for specific purposes, such as spending authority from offsetting collections, recoveries of unexpired budget authority by decreases in previous years' obligations, and unobligated balances at the beginning of the year or net transfers during the year of prior year balances. [Ref. 6:p.21] An example of a liability not covered by budgetary resources would be that related to environmental damage. An entity is required to report as a liability the current cost of cleaning up environmental damage, but the resources to pay for the cleanup are only provided annually. Therefore, the portions of environmental cleanup costs that will be paid out of *future* years' resources are reported as a liability not covered by (current) budgetary resources. [Ref. 4:p. 54]

Liabilities, whether or not covered by budgetary resources, are further subdivided into intragovernmental and governmental liabilities, just as described for assets, above. [Ref. 6:p. 21]

Net position accounts for the difference between total assets and total liabilities. Net position is divided into unexpended appropriations (those appropriations not yet expended or obligated) and the cumulative results of operations. [Ref. 6:p. 24] Most federal entities calculate the cumulative results of operations by subtracting total liabilities and unexpended appropriations from total assets. Because they are not economically independent, federal entities may show either a positive or negative cumulative result of operations. [Ref. 4:p. 57]

2. Statement of Net Cost

Figure 2.2 illustrates the format of a hypothetical federal entity's Statement of Net Cost. [Ref. 4:p. 57]

The Statement of Net Cost is an accrual-based, "business-like" full-cost method of accounting, and represents a significant departure from traditional budgetary accounting. It excludes "unearned" funds such as appropriations, and its purpose is to disclose to decision makers the full cost of programs. [Ref. 4:p. 57]

The costs of goods and services provided to other programs (labeled "Intragovernmental" on the statement) are reported separately from those provided to the public (labeled "With the public"). Costs and revenues are assigned to individual programs whenever reasonably possible. If it proves not practical to do so, they are reported further down the Statement of Net Cost as "Cost not assigned to programs" or "Less earned revenues not attributed to programs". Deferred maintenance is reported in a

note near the bottom of the statement, with no associated dollar amount. The Net Cost of Operations represents the total costs incurred by the entity, less any exchange revenues earned by its activities. [Ref. 6:p. 28]

Federal Service Agency
CONSOLIDATED STATEMENT OF NET COST
As of September 30, 1998
(in billions of dollars)

	Suborganization A	Suborganization B	Suborganization C	Consolidated Totals
COSTS:				
Crosscutting programs				
Program A:				
Intragovernmental	$ 10	$ -	$ 5	$ 15
With the public	$ 130	$ -	$ 100	$ 230
Total	$ 140	$ -	$ 105	$ 245
Less earned revenues	$ (7)	$ -	$ (1)	$ (8)
Net program costs	$ 133	$ -	$ 104	$ 237
Other programs				
Program B:	$ -	$ 63	$ -	$ 63
Program C:	$ -	$ 47	$ -	$ 47
Program D:	$ -	$ 26	$ -	$ 26
Cost not assigned to programs to programs	$ 6	$ 8	$ 1	$ 15
Less earned revenues not attributed to programs	$ (3)	$ (4)	$ (2)	$ (9)
DEFERRED MAINTENANCE (Note X)				
NET COST OF OPERATIONS	**$ 136**	**$ 139**	**$ 103**	**$ 378**

Figure 2.2. Statement of Net Cost [From Ref. 4:p. 57].

3. Statement of Changes in Net Position

Figure 2.3 illustrates the format of a hypothetical federal entity's Statement of Changes in Net Position. [Ref. 4:p. 59]

Federal Service Agency
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
As of September 30, 1998
(in billions of dollars)

	Suborganization A	Suborganization B	Suborganization C	Consolidated Totals
Net cost of operations:	**$ (136)**	**$ (139)**	**$ (103)**	**$ (378)**
Financing sources (other than exchange revenues)				
Appropriations used	$ 134	$ 134	$ 103	$ 371
Taxes, donantions, and other non-exchange revenues	$ 12	$ 8	$ 4	$ 24
Transfers-in(out)	$ -	$ -	$ -	$ -
Imputed financing	$ 4	$ 5	$ 1	$ 10
Net results of operations	$ 14	$ 8	$ 5	$ 27
Prior period adjustments	$ -	$ -	$ -	$ -
Net change in cumulative results of operations	$ 14	$ 8	$ 5	$ 27
Increase (decrease) in unexpended appropriations	$ (3)	$ 2	$ (1)	$ (2)
Change in net position	$ 11	$ 10	$ 4	$ 25
Net position - beginning of perod	$ 159	$ 250	$ 39	$ 473
Net position - end of period	**$ 170**	**$ 260**	**$ 43**	**$ 494**

Figure 2.3. Statement of Changes in Net Position [From Ref. 4:p. 59].

The Statement of Changes in Net Position explains the increase (or decrease) in the Balance Sheet's net position since the previous year's financial statement. Its focus is on how the net cost of operations is financed. The statement begins with the net cost of operations and adds financing sources other than exchange revenues (recall that the net cost of operations included exchange revenues but excluded "unearned" funds such as appropriations). Next it adds (or subtracts, as appropriate) prior period adjustments (retroactive corrections and accounting adjustments) and increases (decreases) in unexpended appropriations. The end result is the change in net position, which equals the difference between the beginning-of-period and the end-of-period net positions. [Ref. 4:p. 59]

One of the non-exchange financing sources is "imputed financing". Imputed financing describes costs that are incurred by one entity but financed by another, or costs incurred by the entity's activities that do not require payments by that activity. For example, pension benefits for civilian retirees are paid by the Office of Personnel Management (OPM), not by the agencies from which they retired. These benefits are out-of-pocket costs to OPM, while at the same time are imputed financing to the employer agencies [Ref. 4:p. 59] Other non-exchange sources of financing are "transfers-in (out)". Transfers-in or -out represent transfers of cash or capitalized assets between entities without reimbursement. [Ref. 6:pp. 31-32]

4. Statement of Budgetary Resources

Figure 2.4 illustrates the format of a hypothetical federal entity's Statement of Budgetary Resources. [Ref. 4:p. 60]

Federal Service Agency
STATEMENT OF BUDGETARY RESOURCES
As of September 30, 1998
(in billions of dollars)

Budgetary resources:	
Budget authority	$ 444
Unobligated balances - beginning of period	$ 83
Spending authority from offsetting collections	$ 4
Adjustments	$ 2
Total budgetary resources	**$ 533**
Status of budgetary resources:	
Obligations incurred, gross	$ 381
Unobligated balances - available, ending	$ 150
Unobligated balances - not available, ending	$ 2
Total status of budgetary resources	**$ 533**
Outlays:	
Obligations incurred, net	$ 374
Obligated balance transferred, net	$ -
Obligated balance, net - beginning of period	$ 35
Less obligated balance, net - end of period	$ (39)
Total outlays	**$ 370**

Figure 2.4. Statement of Budgetary Resources [From Ref. 4:p. 60].

The Statement of Budgetary Resources describes, using budgetary accounting rules, all the budgetary resources available to a federal entity during the fiscal year, and compares them to the status of those resources at the end of the fiscal year. It also reconciles obligations incurred with actual cash outlays during the year. This statement provides decision makers with a report of federal budget execution at the reporting entity level. [Ref. 4:p. 60]

5. Statement of Financing

Figure 2.5 illustrates the format of a hypothetical federal entity's Statement of Financing. [Ref. 4:p. 63]

Federal Service Agency
STATEMENT OF FINANCING
As of September 30, 1998
(in billions of dollars)

Obligations and nonbudgetary resources:		
Obligations incurred, gross	$ 381	
Less: spending authority from offsetting collections and adjustments	$ (6)	
Donations and other revenues not in budget	$ 15	
Financing imputed for cost subsidies	$ -	
Transfers-in(out)	$ -	
Total obligations as adjusted, and nonbudgetary resources		$ 390
Resources that do not fund net cost of operations:		
Change in amount of goods, services, and benefits ordered but not yet received or provided	$ (43)	
Costs capitalized on the balance sheet	$ (14)	
Financing sources that fund costs of prior periods	$ (7)	
Total resources that do not fund net cost of operations		$ (64)
Costs that do not require resources:		
Depreciation and amortization	$ 19	
Revaluation of assets and liabilities	$ 5	
Total costs that do not require resources		$ 24
Financing sources yet to be provided		$ 28
Net cost of operations		**$ 378**

Figure 2.5. Statement of Financing [From Ref. 4:p. 63].

The Statement of Financing reconciles obligations (as reported in the Statement of Budgetary Resources, which reflects the budgetary method of accounting) to the net cost of operations (as reported in the Statement of Net Cost, an accrual-based document). It begins with obligations and nonbudgetary resources, subtracts resources that do not fund the net cost of operations (such as capitalized equipment costs and changes in undelivered orders), adds costs that do not require resources (such as depreciation, which

is a "non-cash" cost), and adds financing sources yet to be provided (such as budgetary resources that will be provided to cover sick leave in the future, when employees actually take the leave). The end result equals the net cost of operations. [Ref. 4:p. 60]

6. Statement of Custodial Activities

Figure 2.6 illustrates the format of a hypothetical federal entity's Statement of Custodial Activities. [Ref. 4:p. 60]

Federal Service Agency
STATEMENT OF CUSTODIAL ACTIVITIES
As of September 30, 1998
(in billions of dollars)

Sources of collections	
Cash collections (by type of tax or duty)	$ 50
Less refunds and other payments	$ (4)
Net collections	$ 46
Accrual adjustment	$ 7
Total revenue	$ 53
Disposition of collections	
Transferred to others net of refunds (by recipient)	$ 43
Increase (decrease) in amounts to be transferred	$ 3
Retained by the entity	$ 7
Total disposition of revenue	$ 53
Net custodial activity	**$ 0**

Figure 2.6. Statement of Custodial Activities [From Ref. 4:p. 60].

The Statement of Custodial Activities is required only for those activities whose primary mission is to collect nonexchange revenue (such as taxes collected by the IRS) for the General Fund of the Treasury, trust funds, or other recipient entities. The statement summarizes the sources and dispositions of collections, and the net custodial

activity (the difference between total collections and total disposition of collections) is always equal to zero. [Ref. 6:pp. 39-40]

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III. DEVELOPING FINANCIAL RATIOS FROM FEDERAL FINANCIAL STATEMENTS

The purpose of this chapter is to develop and explain the meaning of the financial ratios to be used in this thesis. In developing a series of financial ratios to apply to federal financial statements, this thesis built upon earlier research performed in Brady's "Framework for Financial Ratio Analysis of Audited Federal Financial Reports", which had developed a list of ratios that financial statement users could extract directly from federal financial reports. Brady developed 29 possible ratios, and then narrowed the list down to a final selection of 13. [Ref. 12] This thesis began with Brady's initial 29 ratios, modified some, and dropped others. Additionally, a few new ratios were added, keeping the following two precautions in mind:

- When developing financial ratios, one must avoid creating "pseudo" ratios, or ratios derived from two data elements that cannot logically be compared [Ref. 13:p. 158]. As an example, dividing imputed financing (from the Statement of Changes in Net Position) by accounts payable (from the Balance Sheet) probably would not provide a useful ratio; there is no logical relationship between the two.
- Likewise, ratios should compare only numbers that are significant to the entity and that are at least partially under management's control. A ratio composed of employee income taxes withheld divided by employee wages paid meets the logical relationship described above, but it lacks significance to the entity because the entity's management cannot legally change it. [Ref. 13:p. 158]

Brady had suggested SFFAC No. 1, "Objectives of Federal Financial Reporting", as a logical starting place for developing useful financial ratios [Ref. 12:p. 88]. SFFAC No. 1 describes four objective areas from which users of federal financial reports need information that will help them assess how well the federal government is doing:

- Budgetary Integrity
- Operating Performance
- Stewardship
- Systems and Control [Ref. 14:par. 11]

The fourth objective, Systems and Control, is concerned with the processes that control the quality and completeness of information going into federal financial reports. The fact that a given federal entity is able to prepare accurate financial statements attests to the effectiveness of its internal controls and processes. Examples of other indicators are management's assertions and auditors' opinions. [Ref. 14:par. 149-150] However, this objective does not lend itself well to ratio analysis. Therefore this thesis focuses on developing and analyzing ratios in support of the first three objectives: Budgetary Integrity, Operating Performance, and Stewardship.

A. BUDGETARY INTEGRITY

The Budgetary Integrity objective arises from the federal government's responsibility to be accountable for funds raised and spent, and to do so in a lawful manner. Specifically, to meet this objective, a financial statement should help the user determine (1) how budgetary resources were obtained and used and whether those resources were obtained and used legally, (2) the status of budgetary resources, and (3) how this accounting of the use of budgetary resources compares with accrual-based measures of the costs of government programs. [Ref. 14:par. 112-121]

The new format for federal financial statements, as spelled out in OMB Bulletin No. 97-01 and reviewed in Chapter II, incorporates the Budgetary Integrity reporting objective. The following financial ratios may be useful in measuring various aspects of budgetary integrity.

The *Budget Authority to Total Budgetary Resources* ratio (Figure 3.1) shows what percentage of Total Budgetary Resources is made up of Budget Authority. [Ref. 12:p. 109]

$$\frac{\text{Budget Authority}}{\text{Total Budgetary Resources}}$$

Figure 3.1. Budget Authority to Total Budgetary Resources.

Budgetary Authority and Total Budgetary Resources both appear on the Statement of Budgetary Resources. The Total Budgetary Resources amount also includes Budget Authority, in addition to unobligated balances brought forward from the previous reporting period, spending authority from offsetting collections, and other adjustments. Thus, the ratio indicates to what extent the budgetary resources to which the entity had access depended on that year's Budget Authority. A high ratio could indicate that the entity depends heavily on each year's new budgetary authority, with relatively little brought forward from the previous year. This would be typical of an entity that uses primarily one-year, as opposed to multi-year, appropriations. Likewise, a low ratio could characterize one that uses primarily multi-year (such as procurement) funding.

Alternatively, the *Other Sources of Funds to Total Budgetary Resources* ratio (Figure 3.2) shows what percentage of Total Budgetary Resources is *not* made up of Budget Authority; it focuses rather on other sources of funding such as unobligated balances brought forward from prior fiscal years and spending authority from offsetting collections. [Ref. 12:p. 109]

$$\frac{\text{Total Budgetary Resources - Budget Authority}}{\text{Total Budgetary Resources}}$$

Figure 3.2. Other Sources of Funds to Total Budgetary Resoures.

However, since these first two ratios are complementary (they always sum to 100%), this thesis uses only the first.

A new ratio suggested by this thesis is the *Self-Sufficiency* ratio (Figure 3.3), which describes to what extent an entity has achieved "independence" from reliance on appropriated funds.

$$\frac{\text{Earned Revenue}}{\text{Budget Authority}}$$

Figure 3.3. Self-Sufficiency Ratio.

Earned Revenue appears on the Statement of Net Cost, and represents exchange-type revenue generated through business-type activities (such as the sale of services or materials to the public and to other entities), as opposed to appropriated funds granted by Congress. Budget Authority is spending authority that takes into account both appropriated funds and the amount of Earned Revenue the entity is expected to generate during the year.

Although federal entities are not intended to operate as profit centers, users of financial statements may be interested in knowing how much an entity is able to reduce its dependence on tax dollars. The Self-Sufficiency Ratio shows the portion of an entity's Budget Authority that it generates through its activities. The closer the ratio approaches

100%, the less the entity, due to the nature of its particular programs and activities, relies on appropriated funds. The lower the ratio, the more sensitive the entity is to fluctuations in annual appropriated funding.

Four of Brady's proposed ratios (Figure 3.4) include Outlays, in either the numerator or the denominator. [Ref. 12:p. 109]

$\frac{\text{Budget Authority}}{\text{Total Outlays}}$	$\frac{\text{Total Outlays}}{\text{Total Budgetary Resources}}$
$\frac{\text{Total Outlays}}{\text{Obligations Incurred}}$	$\frac{\text{Total Outlays}}{\text{Budget Authority + Unobl Bal (beg) - Unobl Bal (end)}}$

Figure 3.4. Outlays Related Ratios.

When a federal entity places an order, awards a contract, or takes some other action for which it will have to make payment sometime in the future, it incurs an *obligation*. Cash does not normally change hands, however, until the goods or services ordered are actually received by the ordering entity (unless there is some other arrangement for payment spelled out in the agreement). An *outlay* occurs when payment is actually made, whether by check, cash, or electronic transfer of funds. Outlays may be made to liquidate obligations incurred either during the current or previous fiscal years. [Ref. 15:pp. 62-62]

Outlays, then, represent the final disposition of funds that have *already* been set aside, and there is a lag in the relationships between Outlays and the other terms in the ratios listed in Figure 3.4, above. The greatest lags, and most indirect relationships, exist between Outlays and the other terms (Budget Authority and Total Budgetary Resources)

in the first two ratios in Figure 3-4. Therefore, the first two ratios (Budgetary Outlays to Budget Authority, and Total Budgetary Resources to Total Outlays) are not used in this thesis.

The third ratio in Figure 3.4, Total Outlays to Obligations Incurred, is modified by this thesis as the *Total Outlays to Net Obligations* ratio (Figure 3.5):

$$\frac{\text{Total Outlays}}{\text{Obligations Incurred, Net}}$$

Figure 3.5. Total Outlays to Net Obligations.

The difference between Obligations Incurred and Net Obligations Incurred is that Net Obligations Incurred also accounts for Spending Authority due to Offsetting Collections and Adjustments, which apply against Obligations Incurred. Examples of offsetting collections are reimbursements and refunds for previous overpayments. Total Outlays and Obligations Incurred, Net both appear on the Statement of Budgetary Resources. Although there is a lag between the two, over time they should average out to equal values. Therefore, over a period of several years, an entity's *Total Outlays to Net Obligations* ratio should average to 100%.

Over time, decreasing ratios could indicate the entity's disbursing office is delaying paying invoices. (Thus this ratio could also be used as an Operating Performance indicator). Late payments result in late fees under the Prompt Payment Act. Alternatively, decreasing ratios could result from changes in the entity's buying patterns, such as would happen if the entity began contracting for materials to be delivered later than previous deliveries (i.e., deliveries phased over time, as opposed to an up-front bulk

delivery). Since payment is ordinarily made after delivery, later deliveries result in later payments.

The fourth ratio in Figure 3.4 (Total Outlays to Budget Authority + Unobligated Balance (beginning) – Unobligated Balance (ending)) is not used in this thesis because the denominator is equal to Net Obligations Incurred; thus, the ratio is a duplicate of the *Total Outlays to Net Obligations* ratio.

The *Net Obligations to Budget Authority* ratio (Figure 3.6) compares Obligations Incurred, Net (from the Statement of Budgetary Resources) to that reporting year's Budget Authority. Brady proposed this ratio as an indication of whether or not the entity obligated more than it was appropriated for that fiscal year, and whether or not the entity had to rely on other sources of funding. [Ref. 12:p. 109]

$$\frac{\text{Obligations Incurred, Net}}{\text{Budget Authority}}$$

Figure 3.6. Net Obligations to Budget Authority.

However, obligations can also be incurred against both current and previous years' appropriations, while Budget Authority identifies only with that particular budget year. Additionally, Budget Authority can consist of more than just appropriations; in some cases it includes earned revenue. Therefore, this thesis does not use the Net Obligations to Budget Authority ratio.

An alternative to the previous ratio is the *Net Obligations to Total Budgetary Resources* ratio (Figure 3.7), also proposed by Brady; it indicates the percentage of Total Budgetary Resources the entity obligated during the reporting year. [Ref. 12:p. 109]

$$\frac{\text{Obligations Incurred, Net}}{\text{Total Budgetary Resources}}$$

Figure 3.7. Net Obligations to Total Budgetary Resources Ratio.

Rather than limiting the denominator to one particular year's Budget Authority, this ratio uses the more inclusive Total Budgetary Resources in the denominator. Total Budgetary Resources, as stated earlier, also incorporates unobligated balances brought forward from the previous year, against which obligations can also be made. Thus, a more logical relationship exists between numerator and denominator.

This ratio should never exceed 100%. A ratio greater than 100% would indicate obligations in excess of resources - a possible violation of the Antideficiency Act. However, it should be noted that smaller ratios do not guarantee compliance with the Antideficiency Act, as Total Budgetary Resources can include several different appropriations (such as Operations and Maintenance, Military Construction, etc.), each of which, if overspent, would constitute a violation. [Ref. 12:pp. 116-117]

Brady's *Utilization Ratio* (Figure 3.8) indicates how much Budget Authority was used as a percentage of Total Budgetary Resources. [Ref. 12:p. 109]

$$\frac{\text{Budget Authority + Unobl Bal (beg) - Unobl Bal (end)}}{\text{Total Budgetary Resources}}$$

Figure 3.8. Brady's Utilization Ratio.

However, Total Budgetary Resources includes more than Budget Authority plus the beginning unobligated balance. It also includes (from the Statement of Budgetary Resources) Spending Authority from Offsetting Collections, plus Adjustments.

Therefore, this thesis proposes an alternative utilization ratio (Figure 3-9), which more accurately describes the percentage of available resources the entity obligated during the year.

$$\frac{\text{Total Budgetary Resources - Unobl Bal (end)}}{\text{Total Budgetary Resources}}$$

Figure 3.9. Utilization Ratio.

Unobligated Balances (ending) come from the Statement of Budgetary Resources.

Figure 3.10 illustrates the *Reliance on Other Sources of Funding* ratio, with which Brady intended to indicate the extent to which the entity required sources of funding other than Budget Authority, as a percentage of Budget Authority. [Ref. 12:p. 109]

$$\frac{\text{Obligations Incurred - Budget Authority}}{\text{Budget Authority}}$$

Figure 3.10. Reliance on Other Sources of Funding.

In order to avoid redundancy, this thesis does not use this ratio, since the information it provides substantially duplicates that provided by the *Net Obligations to Total Budgetary Resources* ratio, discussed earlier.

The *Percentage of Uncovered Liabilities* ratio (Figure 3.11) reveals the portion of an entity's total liabilities that are not covered by budgetary resources. [Ref. 12:p. 109]

$$\frac{\text{Total Liabilities Not Covered by Budgetary Resources}}{\text{Total Liabilities}}$$

Figure 3.11. Percentage of Uncovered Liabilities.

Both numerator and denominator come from the Balance Sheet. As explained in Chapter II, an example of a liability not covered by budgetary resources would be that related to environmental damage. An entity is required to report as a liability the current cost of cleaning up environmental damage, but the resources to pay for the cleanup are only provided annually. Therefore, the portions of environmental cleanup costs that will be paid out of *future* years' resources are reported as a liability not covered by (current) budgetary resources. A high ratio, then, would indicate future demands for funds, and may be a cause for concern.

In summary, this thesis uses the following six Budgetary Integrity ratios:

- The Budget Authority to Total Budgetary Resources ratio (Figure 3.1)
- The Self-Sufficiency ratio (Figure 3.3)
- The Total Outlays to Net Obligations ratio (Figure 3.5)
- The Net Obligations to Total Budgetary Resources ratio (Figure 3.6)
- The Utilization ratio (Figure 3.9)
- The Percentage of Uncovered Liabilities ratio (Figure 3.11)

B. OPERATING PERFORMANCE

The Operating Performance objective arises from the federal government's responsibility to be accountable to the people for managing public resources and providing services economically, efficiently and effectively. Specifically, to meet this objective, a financial statement should help the user determine (1) the costs of providing specific programs and activities, (2) the efforts and accomplishments related to these programs, and (3) the efficiency and effectiveness of the federal government's management of its assets and liabilities. [Ref. 14:par. 122-132]

The new federal financial statement format incorporates the objective of reporting operating performance. The following financial ratios may be useful in measuring various aspects of operating performance.

The *Liabilities to Assets* ratio (Figure 3.12) is a well-known financial ratio that compares what an entity owes to the value of the assets it holds. [Ref. 12:p. 111]

$$\frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Figure 3.12. Liabilities to Assets.

This ratio encompasses both entity and non-entity assets. As discussed in Chapter II, some federal entities also hold non-entity assets, which are not available for that entity's spending, but are being held for transfer to another federal entity. An example of non-entity assets is income tax receivables collected by the Internal Revenue Service (IRS) on behalf of the U.S. government, but not available for the IRS to spend. When an entity takes custody of non-entity assets for future transfer to another entity, it posts a

matching liability so that the net effect is zero. [Ref. 16:par. 26] For those entities whose primary mission is collecting such non-exchange revenue, this accounting is summarized on the Statement of Custodial Activities.

Some users of federal financial statements may find it helpful to know an entity's financial condition as it relates to those assets it actually has use of, rather than just to Total Assets as shown in Figure 3.12. Therefore, this thesis proposes a new ratio, the *Entity Liabilities to Entity Assets* ratio (Figure 3.13).

Liabilities are not divided into Entity and Non-Entity Liabilities. However, since the receipt of Non-Entity Assets (for future transfer) cause the posting of matching liabilities, then subtracting Non-Entity Assets from Total Liabilities in the numerator, effectively makes the numerator the same as Entity Liabilities.

$$\frac{\text{Total Liabilities - NonEntity Assets}}{\text{Entity Assets}}$$

Figure 3.13. Entity Liabilities to Entity Assets.

Figure 3.14 illustrates Brady's *Operating Efficiency* ratio. It divides each entity's Net Cost of Operations by some reporting entity-specific service base. [Ref. 12:p. 111]

$$\frac{\text{Net Cost of Operations}}{\text{Service Base}}$$

Figure 3.14. Operating Efficiency Ratio.

Since the service base is not readily available in the primary financial statements, this thesis does not use this particular *Operating Efficiency* ratio.

The *Total Liabilities to Net Position* ratio (Figure 3.15) was adapted from the "Debt to Equity" ratio described by Gates. Gates' *Debt to Equity* ratio (Total Liabilities divided by Stockholders' Equity) compares the total of what is owed to what is owned. In a private business, a ratio in excess of 100% means that the capital provided by lenders exceeds that provided by stockholders. Owners may seek high leverage and prefer higher *Debt to Equity* ratios, if the cost of borrowing is less than the return that can be earned on the borrowed funds, leading to higher returns on owner investments. On the other hand, potential lenders prefer to see a lower ratio as assurance that the company can repay its debts. [Ref. 13:p. 55]

$$\frac{\text{Total Liabilities}}{\text{Net Position}}$$

Figure 3.15. Total Liabilities to Net Position.

The *Total Liabilities to Net Position* ratio substitutes Net Position for Stockholders' Equity. Both numerator and denominator come from the Balance Sheet. The lower the ratio, the better the entity's financial condition.

Another new ratio proposed by this thesis is the *Earned Revenues to Entity Assets* ratio (Figure 3.16).

$$\frac{\text{Earned Revenues}}{\text{Entity Assets}}$$

Figure 3.16. Earned Revenues to Entity Assets.

This ratio excludes Non-Entity Assets from the denominator (as the entity does not have use of Non-Entity Assets, but only holds them on behalf of another entity). Similarly to how a "Sales to Assets" ratio summarizes how well a company uses its assets to generate sales, the *Earned Revenues to Entity Assets* ratio indicates how well the entity is able to use its *entity* assets (those assets it is allowed to spend) to generate revenues.

Brady also proposed the *Net Cost of Operations to Appropriations Used* ratio (Figure 3.17) to indicate the extent that the Net Cost of Operations exceeded the Appropriations Used. [Ref. 12:p. 111]

$$\frac{\text{Net Cost of Operations}}{\text{Appropriations Used}}$$

Figure 3.17. Net Cost of Operations to Appropriations Used.

Net Cost of Operations can be found in the Statement of Net Cost; Appropriations Used can be found in the Statement of Changes in Net Position. The higher the ratio is above 100%, the greater the degree to which the entity's net costs exceeded the appropriations it used. However, the user should be aware of a limitation with this ratio – it mixes an accrual accounting based term (Net Cost of Operations) with a budgetary accounting based term (appropriations used). Nevertheless, it may still be useful as an

indicator of how much the entity depends on sources of funding other than appropriations.

An alternative to Brady's *Net Cost of Operations to Appropriations* ratio, proposed by this thesis but still subject to the same limitation of mixing accrual and budgetary terms, is the *Total Cost of Operations to Total Financing* ratio (Figure 3.18).

$$\frac{\text{Total Cost of Operations}}{\text{Non-Exchange Financing Sources + Earned Revenues}}$$

Figure 3.18. Total Cost of Operations to Total Financing.

The numerator, Total Cost of Operations, comes from the Statement of Net Cost, as does one of the denominator terms, Earned Revenues. Non-Exchange Financing Sources, the other denominator term, comes from the Statement of Changes in Net Position. Non-Exchange Financing Sources includes all *non-exchange* sources of financing, such as appropriations used, taxes, donations, net transfers and imputed financing. Thus, this ratio compares total costs to all (exchange and non-exchange) sources of financing. Ratios smaller than 100% mean that the entity's total costs were less than its total sources of financing. On the other hand, ratios greater than 100% indicate that the entity's total costs exceeded its total sources of financing, eroding its net position, and could call for greater management attention.

Brady's *Net Results of Operations to PP&E* ratio (Figure 3.19) provides an indication of a return on fixed assets for the reporting entity. [Ref. 12:p. 111]

$$\frac{\text{Net Results of Operations}}{\text{PP\&E}}$$

Figure 3.19. Net Results of Operations to PP&E.

Net Results of Operations appears on the Statement of Changes in Net Position. PP&E (Plant, Property and Equipment) can be found on the Balance Sheet.

FASAB has cautioned against using Net Results of Operations as a performance measure, because federal entities are not economically independent – some will show positives, while others will show negatives, by design. [Ref. 4:p. 47] However, for the purposes of this thesis, it may still be useful to see how these ratios behave over time.

The *Net Cost of Operations Growth* ratio (Figure 3.20) describes the growth trends in Net Cost of Operations from one year to the next. [Ref. 12:p. 111]

$$\frac{\text{Net Cost of Operations (current yr) - Net Cost of Operations (prior yr)}}{\text{Net Cost of Operations (prior yr)}}$$

Figure 3.20. Net Cost of Operations Growth.

This ratio will not be used in this thesis, as it measures growth of just one term (Net Cost of Operations) while every other ratio in this framework compares two different terms. Thus, this ratio is conceptually different from the other ratios, and does not lend itself well to analysis in this thesis.

The *Costs Not Assigned to Programs, to Program Costs* ratio (Figure 3.21) provides an indication of the entity's cost tracking ability. [Ref. 12:p. 111]

$$\frac{\text{Total Costs Not Assigned to Programs}}{\text{Total Program Costs}}$$

Figure 3.21. Costs Not Assigned to Programs, to Program Costs.

Both numerator and denominator come from the Statement of Net Cost. The ratio discloses which percentage of program costs have not been allocated among the programs. The lower the ratio, the more thoroughly the entity has allocated costs to programs. Those federal entities that have fully allocated all costs will show zero for this ratio.

Figure 3.22 illustrates the *Costs Not Assigned to Programs, to Net Cost of Operations* ratio. [Ref. 12:p. 111]

$$\frac{\text{Total Costs Not Assigned to Programs}}{\text{Net Cost of Operations}}$$

Figure 3.22. Costs Not Assigned to Programs, to Net Cost of Operations.

Again, both parts of the ratio come from the Statement of Net Cost. Like the previous ratio, this one serves as an indication of the entity's efficiency in allocating costs to programs. The two ratios should correlate closely to the extent that Total Program Expense behaves similarly to Net Cost of Operations.

The *Return on Net Cost* ratio (Figure 3.23) indicates the return, in terms of Net Results of Operations, on the entity's Net Cost of Operations. [Ref. 12:p. 111]

$$\frac{\text{Net Results of Operations}}{\text{Net Cost of Operations}}$$

Figure 3.23. Return on Net Cost.

Again, the Net Results of Operations (which appears on the Statement of Changes in Net Position) should not be used by itself as a measure of operating performance, but the trend over time can serve as a useful indicator. A decreasing ratio would invite more detailed attention. This same precaution applies toward the following two ratios, which also use Net Results of Operations.

The *Return on Appropriated Funds* ratio (Figure 3.24) indicates the return, in terms of the Net Results of Operations, on the appropriated funds used by the entity. [Ref. 12:p. 111]

$$\frac{\text{Net Results of Operations}}{\text{Appropriations Used}}$$

Figure 3.24. Return on Appropriated Funds.

Likewise, the *Return on Average Net Position* ratio (Figure 3.25) indicates the return, in terms of the Net Results of Operations, on the entity's average net position. This ratio was adapted from Gate's "Return on Net Worth". [Ref. 13:p. 40]

$$\frac{\text{Net Results of Operations}}{\text{Average Net Position}}$$

Figure 3.25. Return on Average Net Position.

In summary, this thesis uses the follow 12 Operating Performance ratios:

- The Liabilities to Assets ratio (Figure 3.12)
- The Entity Liabilities to Entity Assets ratio (Figure 3.13)
- The Total Liabilities to Net Position ratio (Figure 3.15)
- The Earned Revenues to Entity Assets ratio (Figure 3.16)
- The Net Cost of Operations to Appropriations Used ratio (Figure 3.17)
- The Total Cost of Operations to Total Financing ratio (Figure 3.18)
- The Net Results of Operations to PP&E ratio (Figure 3.19)
- The Costs Not Assigned to Programs to Program Costs ratio (Figure 3.21)
- The Costs Not Assigned to Programs to Net Cost of Operations ratio (Figure 3.22)
- The Return on Net Cost ratio (Figure 3.23)
- The Return on Appropriated Funds ratio (Figure 3.24)
- Return on Average Net Position ratio (Figure 3.25)

C. STEWARDSHIP

The Stewardship objective arises due to the federal government's responsibility for the nation's long-term general welfare. It focuses on how the government's operations and investments have changed the nation's current and projected financial conditions. Specifically, to meet this objective, a financial statement should help the user determine (1) the level of improvement or deterioration of the government's financial position during the reporting period, (2) the likelihood that future budgetary resources will be able to sustain public services and meet obligations as they become due, and (3) the government's contribution to the nation's current and future well-being. [Ref. 14:par. 134-145]

The new federal financial statement format also incorporates the objective of reporting stewardship. The following financial ratios may be useful in measuring various aspects of stewardship.

The *Fixed Assets to Total Assets* ratio (Figure 3-26) indicates the percentage of the entity's Total Assets that is made up of PP&E (Plant, Property and Equipment). [Ref. 12:p. 113]

$$\frac{\text{PP\&E}}{\text{Total Assets}}$$

Figure 3.26. Fixed Assets to Total Assets.

Both numerator and denominator come from the Balance Sheet. The larger this ratio is, the greater the entity has resources tied up in long-term, relatively illiquid property. Therefore, a higher ratio indicates less flexibility in an entity's ability to make resource allocation decisions.

As an alternative, this thesis suggests the *Fixed Assets to Entity Assets* ratio (Figure 3.27), since PP&E consists of Entity Assets.

$$\frac{\text{PP\&E}}{\text{Entity Assets}}$$

Figure 3.27. Fixed Assets to Entity Assets.

Similarly, the *Fixed Assets to Equity* ratio (Figure 3.28) describes the entity's PP&E as a percentage of its Net Position. [Ref. 12:p. 113]

$$\frac{\text{PP\&E}}{\text{Net Position}}$$

Figure 3.28. Fixed Assets to Equity.

Again, both ratio components come from the Balance Sheet, and higher ratios indicate less flexibility in resource allocation decisions.

Brady also proposed Figure 3.29, *Depreciation to PP&E*, as a measure of the depreciation rate used by the entity [Ref. 12:p. 113]. However, since the primary federal financial statements do not disclose how much of PP&E is made up by land (to which depreciation does not apply), the *Depreciation to PP&E* ratio is not used in this thesis.

$$\frac{\text{Depreciation Expense}}{\text{PP\&E}}$$

Figure 3.29. Depreciation to PP&E.

The *Inventory to Assets* ratio (Figure 3.30) measures the percentage of an entity's assets tied up in inventory. Brady reasoned that, since government inventories are not typically held for resale, then this ratio would indicate the entity's percentage of Total Assets is committed to operating materials and supplies. [Ref. 12:p. 113]

$$\frac{\text{Inventory and Related Property}}{\text{Total Assets}}$$

Figure 3.30. Inventory to Assets.

$$\frac{\text{Inventory and Related Property}}{\text{Entity Assets}}$$

Figure 3.31. Inventory to Entity Assets.

Alternatively, since operating materials and supplies would logically be used in support of Entity Assets (assets available for use by the reporting entity), as opposed to Non-Entity Assets (assets being held temporarily for eventual transfer to another entity), this thesis proposes the *Inventory to Entity Assets* ratio (Figure 3.31).

Figure 3.32 is the *Depreciation to Total Cost* ratio. Depreciation Expense comes from the Statement of Financing, under "Costs that Do Not Require Resources". This ratio had been proposed as an indication of the relative aggressiveness of the entity's depreciation policy. [Ref. 12:p. 113]

$$\frac{\text{Depreciation Expense}}{\text{Total Cost of Operations}}$$

Figure 3.32. Depreciation to Total Cost.

There is some doubt regarding this ratio's ability, by itself, to indicate depreciation policy, as in the case of an entity that has few capital assets. However, users of federal financial reports may find it useful to know what percentage depreciation makes up of Total Cost of Operations, so this thesis includes the *Depreciation to Total Cost* ratio.

The *Capital Investment* ratio (Figure 3.33) relates the entity's net investment in capital assets during the reporting period, as a percentage of its Total Assets. [Ref. 12:p. 113]

$$\frac{\text{Change in PP\&E}}{\text{Total Assets}}$$

Figure 3.33. Capital Investment.

As an alternative, this thesis proposes the *Change in PP&E to Entity Assets* (Figure 3.34), since an entity would carry its PP&E as Entity, as opposed to Non-Entity, Assets.

$$\frac{\text{Change in PP\&E}}{\text{Entity Assets}}$$

Figure 3.34. Change in PP&E to Entity Assets.

Figure 3.35, the *Total Assets Maintenance* ratio, shows the level of appropriations needed to maintain the level of assets used by the entity; it is an overall indication of that entity's ability to manage its assets. [Ref. 12:p. 113]

$$\frac{\text{Total Assets}}{\text{Appropriations Used}}$$

Figure 3.35. Total Assets Maintenance.

A higher ratio indicates that the entity, possibly due to earned revenues or some other reason, uses a relatively lower amount of appropriated funding to sustain its assets, and therefore suggests that those assets may be self-sustaining.

Alternatively, this thesis adds the *Entity Assets to Appropriations Used* ratio (Figure 3.36), which provides the same information as the *Total Assets Maintenance* ratio, but more accurately reflects the linkage between appropriated funding and Entity Assets.

$$\frac{\text{Entity Assets}}{\text{Appropriations Used}}$$

Figure 3.36. Entity Assets to Appropriations Used.

Similarly to the preceding two ratios, the *Fixed Assets Maintenance* ratio (Figure 3.37) purports to show the level of appropriations required by the entity to maintain its fixed assets. [Ref. 12:p. 113]

$$\frac{\text{PP\&E}}{\text{Appropriations Used}}$$

Figure 3.37. Fixed Assets Maintenance.

However, the financial statements do not break out the percentage of appropriated funds spent solely on maintaining PP&E separately from those spent on all other assets, so the validity of this ratio is questionable; this thesis does not use it.

The *Receivables Management* ratio (Figure 3.38) shows the percentage of Total Assets made up by Net Total Receivables. [Ref. 12:p. 113]

$$\frac{\text{Total Receivables, Net}}{\text{Total Assets}}$$

Figure 3.38. Receivables Management.

Both terms come from the Balance Sheet. Rising values for this ratio may indicate the entity is experiencing increasing difficulty collecting its receivables.

As an alternative, the *Entity Receivables Management* ratio (Figure 3.39), proposed by this thesis, directly links those receivables that will be available for the entity's use ("entity" receivables) to Entity Assets.

$$\frac{\text{Accounts Receivable, Net (Assets for Use by Entity)}}{\text{Entity Assets}}$$

Figure 3.39. Entity Receivables Management.

The final additional ratio proposed in this thesis is the *Non-Entity Assets to Total Assets* ratio (Figure 3.40), which indicates the percentage of an entity's assets being held for eventual transfer to other entity's, of which the entity cannot make use in its own operations.

$$\frac{\text{Non-Entity Assets}}{\text{Total Assets}}$$

Figure 3.40. Non-Entity Assets to Totals Assets.

In summary, this thesis uses the following 13 Stewardship ratios:

- The *Fixed Assets to Total Assets* ratio (Figure 3.26)
- The *Fixed Assets to Entity Assets* ratio (Figure 3.27)

- The *Fixed Assets to Equity* ratio (Figure 3.28)
- The *Inventory to Assets* ratio (Figure 3.30)
- The *Inventory to Entity Assets* ratio (Figure 3.31)
- The *Depreciation to Total Cost* ratio (Figure 3.32)
- The *Capital Investment* ratio (Figure 3.33)
- The *Change in PP&E to Entity Assets* (Figure 3.34)
- The *Total Assets Maintenance* ratio (Figure 3.35)
- The *Entity Assets to Appropriations Used* ratio (Figure 3.36)
- The *Receivables Management* ratio (Figure 3.38)
- The *Entity Receivables Management* ratio (Figure 3.39)
- The *Non-Entity Assets to Total Assets* ratio (Figure 3.40)

Chapter IV contains descriptive statistics and correlation analyses of the ratios described above. Appendix A lists all the actual calculated ratios.

IV. FINANCIAL RATIO CONSTRUCTION AND ANALYSIS

This chapter presents an analysis to address four questions related to federal financial ratios and their changes over time:

- What patterns in financial ratio values exist across the various entities of the federal government?
- What growth trends exist in financial ratios over time, and how consistent are those trends (do they go up or down)?
- How stable are the financial rations?
- How do the various financial rations correlate to one another, and how stable are these ratio relationships over time?

A. DATA

For this thesis, the financial statements of 22 of the 24 federal entities affected by the CFO Act were collected in order to compute the 31 financial ratios described in the previous chapter. The two missing entities were the Department of State and the Department of Justice, because their Fiscal Year 2000 statements were not available during the research phase of this thesis. Most of the other financial statements were available via the Internet, and several were obtained through direct correspondence with the federal entities concerned. Table 4-1 summarizes these 31 ratios.

Next, the appropriate data were extracted from the financial statements and inserted into an Excel spreadsheet. From these data the ratios themselves were computed on the same spreadsheet. Appendix A reproduces this spreadsheet in its entirety.

Ratio	Ratio Calculation
Budget Authority to Total Budgetary Resources	Budget Authority / Total Budgetary Resources
Self-Sufficiency	Earned Revenues / Budget Authority
Total Outlays to Net Obligations	Total Outlays / Obligations Incurred, Net
Net Obligations to Total Budgetary Resources	Obligations Incurred, Net / Total Budgetary Resources
Utilization	Total Budgetary Resources - Unobligated Balance (ending) / Total Budgetary Resources
Percentage of Uncovered Liabilities	Total Liabilities Not Covered by Budgetary Resources / Total Liabilities
Liabilities to Assets	Total Liabilities / Total Assets
Entity Liabilities to Entity Assets	Total Liabilities - Non-Entity Assets / Entity Assets
Total Liabilities to Net Position	Total Liabilities / Net Position
Earned Revenues to Entity Assets	Earned Revenues (Assigned & Not Assigned to Programs) / Entity Assets
Net Cost of Operations to Appropriations	Net Cost of Operations / Appropriations Used
Total Cost of Operations to Total Financing	Total Cost of Operations / Non-Exchange Financing Sources + Earned Revenue
Net Results of Operations to PP&E	Net Results of Operations / PP&E
Costs Not Assigned to Programs to Program Costs	Total Costs Not Assigned to Programs / Total Program Costs
Costs Not Assigned to Programs to Net Cost of Operations	Total Costs Not Assigned to Programs / Net Cost of Operations
Return on Net Cost	Net Results of Operations / Net Cost of Operations
Return on Appropriated Funds	Net Results of Operations / Appropriations Used
Return on Average Net Position	Net Results of Operations / Average Net Position
Fixed Assets to Total Assets	PP&E / Total Assets
Fixed Assets to Entity Assets	PP&E / Entity Assets
Fixed Assets to Equity	PP&E / Net Position
Inventory to Assets	Inventory and Related Property / Total Assets
Inventory to Entity Assets	Inventory and Related Property / Entity Assets
Depreciation to Total Costs	Depreciation Expense / Total Cost of Operations
Capital Investment	Change in PP&E / Total Assets
Change in PP&E to Entity Assets	Change in PP&E / Entity Assets
Total Assets Maintenance	Total Assets / Appropriations Used
Entity Assets to Appropriations Used	Entity Assets / Appropriations Used
Receivables Management	Total Receivables, Net / Total Assets
Entity Receivables Management	Accounts Receivable, Net (Assets for Use by Entity) / Entity Assets
Non-Entity Asset to Total Assets	Non-Entity Assets / Total Assets

Table 4.1 Ratios Used in this Study.

B. ANALYSIS

1. Patterns in Financial Ratio Values

Ratio	Mean	Median	Std Dev	Skewness	Minimum	Maximum
Budget Authority to Total Budgetary Resources	0.67773	0.70593	0.27979	-0.46418	0.01041	1.32246
Self-Sufficiency	2.15011	0.09066	9.83788	5.82728	0.00623	69.87143
Total Outlays to Net Obligations	-1.10127	0.98365	16.59810	-8.12161	-133.88889	1.35400
Net Obligations to Total Budgetary Resources	0.60392	0.61281	0.25453	-0.59857	-0.02717	0.99139
Utilization	0.67414	0.71393	0.23020	-0.88704	-0.03420	0.97232
Percentage of Uncovered Liabilities	0.37128	0.23672	0.36955	0.65419	0.00062	0.99412
Liabilities to Assets	1.17648	0.34513	2.55549	4.02035	0.04479	13.15864
Entity Liabilities to Entity Assets	1.16495	0.33855	2.60638	4.02732	0.04309	13.48396
Total Liabilities to Net Position	6.87557	0.17847	86.11726	6.16644	-247.38774	648.94802
Earned Revenues to Entity Assets	0.18749	0.05444	0.42994	3.59922	0.00070	2.05145
Net Cost of Operations to Appropriations	1.91034	1.01836	2.91558	3.02586	-1.15216	13.55341
Total Cost of Operations to Total Financing	1.02250	0.99187	0.57143	1.72629	-0.98150	3.52489
Net Results of Operations to PP&E	-35.52363	0.08254	387.56966	-6.55688	-2882.50000	446.89150
Costs Not Assigned to Programs, to Program Costs	0.05852	0.00029	0.23628	4.15780	-0.16999	1.34720
Costs Not Assigned to Programs, to Net Cost of Operations	0.04174	0.00009	0.17663	3.74898	-0.21846	0.97232
Return on Net Cost	-0.33911	0.00321	1.94933	-7.22474	-15.31579	0.97232
Return on Appropriated Funds	0.30777	0.01551	1.11420	1.73636	-2.57954	4.55521
Return on Average Net Position	0.02493	0.03431	0.75733	1.74705	-3.07827	4.48199
Fixed Assets to Total Assets	0.16547	0.02445	0.24050	1.67111	0.00000	0.97232
Fixed Assets to Entity Assets	0.16830	0.02445	0.24213	1.63197	0.00000	0.97232
Fixed Assets to Equity	0.15817	0.00800	0.36210	0.51419	-1.01151	1.01128
Inventory to Assets	0.04813	0.00045	0.14598	4.63024	0.00000	0.97232
Inventory to Entity Assets	0.04834	0.00071	0.14599	4.62656	0.00000	0.97232
Depreciation to Total Costs	0.03614	0.00327	0.12341	6.97394	-0.01912	0.97232
Capital Investment	-0.00037	0.00042	0.18867	-0.97690	-1.10085	0.97232
Change in PP&E to Entity Assets	-0.00028	0.00049	0.18904	-0.99541	-1.10360	0.97232
Total Assets Maintenance	9.41898	3.10441	15.36958	4.34003	0.96590	106.21053
Entity Assets to Appropriations Used	8.85715	2.95342	15.32051	4.41852	0.40996	105.75120
Receivables Management	0.04398	0.01853	0.12177	7.06526	0.00013	0.97232
Entity Receivables Management	0.04207	0.01534	0.12221	7.03325	0.00000	0.97232
Non-Entity Asset to Total Assets	0.05265	0.00224	0.20309	4.40448	0.00000	0.97460

Table 4.2. Descriptive Statistical Summaries of Ratios.

Table 4.2 provides a statistical summary of these 31 ratios across 22 federal entities over the three years covered in this thesis. The objective of these descriptive statistical summaries is to provide a general picture of each ratio's distribution by calculating its mean, median, standard deviation, skewness, minimum and maximum during a period of three years. Outliers outside of three standard deviations of the mean are identified. Calculations were performed on an Excel spreadsheet, with all three years grouped together.

The mean of a ratio is the arithmetic average of the 22 values for that ratio, and is affected by outliers. The median is the middle value in a distribution, or in the case of an

even number of values, it is the average of the two middle values in the distribution. Since outliers do not affect the median, the median can be useful for making comparisons from year to year or between entities. The level of skewness depicts the degree of asymmetry of a distribution around its mean. A negative skewness indicates more values fall below the mean, while a positive skewness indicates more values fall above it. The standard deviation, minimum and maximum help describe a ratio's variation from the mean.

Ratio	Outliers
Budget Authority to Total Budgetary Resources	
Self-Sufficiency	General Services Administration (2000, above Mean)
Total Outlays to Net Obligations	General Services Administration (1998, below Mean)
Net Obligations to Total Budgetary Resources	
Utilization	Department of Transportation (1999, below Mean)
Percentage of Uncovered Liabilities	
Liabilities to Assets	Veterans Administration (1998, 1999, 2000 all above Mean)
Entity Liabilities to Entity Assets	Veterans Administration (1998, 1999, 2000 all above Mean)
Total Liabilities to Net Position	Small Business Administration (1998, above Mean)
Earned Revenues to Entity Assets	Nuclear Regulatory Commission (1998, 1999, 2000 all above Mean)
Net Cost of Operations to Appropriations	Social Security Administration (1998, 1999, 2000 all above Mean)
Total Cost of Operations to Total Financing	Veterans Administration (1998 above Mean, 1999 below Mean, 2000 above Mean)
Net Results of Operations to PP&E	Office of Personnel Management (2000, below Mean)
Costs Not Assigned to Programs, to Program Costs	Department of Energy (1998, 1999 both above Mean),
	Department of Transportation (1998, above Mean)
Costs Not Assigned to Programs, to Net Cost of Operations	Department of Energy (1998, 1999 both above Mean,)
	Department of Transportation (1998, above Mean)
Return on Net Cost	General Services Administration (1998, below Mean)
Return on Appropriated Funds	Social Security Administration (1998, 1999, both above Mean)
Return on Average Net Position	Department of Agriculture (2000 above Mean),
	Small Business Adminstration (2000, below Mean)
Fixed Assets to Total Assets	Department of the Treasury (1998, above Mean)
Fixed Assets to Entity Assets	Department of the Treasury (1998, above Mean)
Fixed Assets to Equity	Department of Agriculture (1999, below Mean)
Inventory to Assets	Department of the Treasury (1998, above Mean)
Inventory to Entity Assets	Department of the Treasury (1998, above Mean)
Depreciation to Total Costs	Department of the Treasury (1998, above Mean)
Capital Investment	Department of Defense (1998, below Mean),
	Department of the Treasury (1998, above Mean)
Change in PP&E to Entity Assets	Department of Defense (1998, below Mean),
	Department of the Treasury (1998, above Mean)
Total Assets Maintenance	General Services Administration (2000, above Mean)
Entity Assets to Appropriations Used	General Services Administration (2000, above Mean)
Receivables Management	Department of the Treasury (1998, above Mean)
Entity Receivables Management	Department of the Treasury (1998, above Mean)
Non-Entity Asset to Total Assets	Department of the Treasury (1998, 1999, 2000, all above Mean)

Table 4.3. Source of Outliers.

Out of 2,046 observations, 48 were outliers outside three standard deviations from the means. Table 4.3 describes which ratios had outliers, and divulges the source entities for those outliers and whether those outliers were above or below the means.

Outliers influence the means, standard deviations, skewnesses, minimums and maximums of all but three ratios' distributions. The only three ratios free of outliers are the *Budget Authority to Total Budgetary Resources*, the *Self-Sufficiency*, and the *Total Outlays to Net Obligations* ratios. Twenty-three of the 31 distributions are positively skewed. This propensity toward positive skewness is at least partially explained by the fact that 39 of the 48 outliers fell above the means, while only nine fell below. Also, due to the construction of ratios, if both numerator and denominator can only take on non-negative values (which is the case for most financial ratios used in this thesis), then the ratios can only range from zero to positive infinity, creating a greater likelihood for the resulting data distribution to skew to the positive side of the mean.

Most outliers occurred during 1998 (25 outliers), followed by 11 in 1999 and 12 in 2000. The greatest source of outliers during the three years was the Department of the Treasury (12 outliers), while the Office of Personnel Management contributed the fewest (one).

In conclusion, then, financial ratios ranged widely across the 22 entities. Therefore, they detected and discriminated differing financial conditions of the various federal entities.

Appendix B lists each federal entity's ratios, from which the above statistics were calculated. Outliers are highlighted.

2. Ratio Trends

Table 4.4 summarizes information regarding the growth trends and growth consistency of each ratio's median. Appendix C contains the data, including breakdowns by federal entity, from which Table 4.4 was developed.

Ratio	% Growth in Median		Run (# of entities consistent in % Growth of Ratio)			% of Entities Experiencing Increases	
	1998 to 1999	1999 to 2000	Up	Down	Mixed	1998 to 1999	1999 to 2000
Budget Authority to Total Budgetary Resources	7.5086%	-2.1261%	8	6	8	55%	55%
Self-Sufficiency	-8.2286%	-6.2055%	7	6	9	45%	59%
Total Outlays to Net Obligations	-0.4781%	0.9984%	5	5	12	45%	55%
Net Obligations to Total Budgetary Resources	7.1275%	5.1986%	4	4	14	45%	55%
Utilization	2.2508%	2.4270%	5	3	14	55%	55%
Percentage of Uncovered Liabilities	-6.5778%	12.2165%	5	7	10	41%	50%
Liabilities to Assets	-11.0402%	-2.7028%	6	8	8	45%	45%
Entity Liabilities to Entity Assets	-11.7542%	-3.2909%	5	7	10	41%	50%
Total Liabilities to Net Position	-31.0799%	-8.0854%	6	8	8	41%	50%
Earned Revenues to Entity Assets	9.7090%	-9.2807%	4	5	13	45%	50%
Net Cost of Operations to Appropriations	-1.9248%	6.5241%	3	10	9	32%	36%
Total Cost of Operations to Total Financing	-2.5293%	1.7181%	3	5	14	50%	41%
Net Results of Operations to PP&E	132.1757%	10.6055%	3	10	9	41%	23%
Costs Not Assigned to Programs, to Program Costs	-38.4390%	-4.9667%	5	3	14	41%	32%
Costs Not Assigned to Programs, to Net Cost of Operations	**-100.0000%**	**#DIV/0!**	4	4	14	36%	27%
(Note: this ratio's 1999 median happened to be 0, resulting in a -100% growth rate following by a division by zero error. 1998 and 2000 values for this ratio were 0.0005 and 0.0003, respectively.)							
Return on Net Cost	-64.3823%	32.2828%	3	11	8	36%	27%
Return on Appropriated Funds	147.8168%	-72.3163%	5	12	5	36%	32%
Return on Average Net Position	74.7266%	18.8922%	2	10	10	45%	18%
Fixed Assets to Total Assets	-15.2500%	20.1354%	4	9	9	36%	36%
Fixed Assets to Entity Assets	-15.5448%	20.1517%	4	9	9	36%	36%
Fixed Assets to Equity	-50.0383%	20.9130%	3	11	8	32%	27%
Inventory to Assets	-61.8548%	2.3734%	3	5	14	23%	32%
Inventory to Entity Assets	-26.4388%	9.2550%	3	5	14	23%	32%
Depreciation to Total Costs	-46.4283%	73.3241%	6	6	10	50%	36%
Capital Investment	120.3989%	-10.3887%	0	10	12	18%	32%
Change in PP&E to Entity Assets	150.0286%	-6.1981%	0	10	12	18%	32%
Total Assets Maintenance	1.2090%	1.6661%	7	3	12	45%	73%
Entity Assets to Appropriations Used	-4.3192%	2.2625%	7	5	10	36%	73%
Receivables Management	-25.3067%	12.1844%	5	4	13	36%	68%
Entity Receivables Management	-18.0002%	9.5178%	6	4	12	36%	68%
Non-Entity Asset to Total Assets	41.6787%	-45.0933%	3	6	13	27%	32%

Table 4.4. Ratio Median Trends.

The first pair of columns, labeled *% Growth in Median*, describe how the ratios' medians changed during two periods, 1998 to 1999, and 1999 to 2000. For example, from 1998 to 1999 the median *Budget Authority to Total Budgetary Resources* ratio increased by 7.51%, but from 1999 to 2000 it decreased by 2.13%. During the first period (1998 to 1999) 11 ratio medians increased while 20 decreased. During the second period the opposite occurred – 20 increased while 11 decreased. Thus, no obvious trends are readily

apparent. Whether an increase in a ratio is "good" or "bad" depends upon the ratio itself and the particular entity concerned

The following three columns, labeled *Run*, indicate whether the 22 federal entities experienced consecutive increases or decreases for each ratio during the two periods. Returning again to the *Budget Authority to Total Budgetary Resources* example, the table shows that eight entities experienced increases in this ratio during both periods (the "Up" column), six experienced decreases (the "Down" column) during both periods, while the remaining eight experienced one increase and one decrease ("Mixed").

Forty-nine of the 337 observations in the "Mixed" category are entities for which the particular ratio does not apply. For example, the Office of Personnel Management has no Non-Entity Assets, making its *Non-Entity Assets to Entity Assets* ratio zero in all cases. In order to avoid the illusion of consistency in an entity to which a ratio does not apply, such cases were grouped with the "Mixed" category. Such occurrences can be identified in the far right column of Appendix C, where they are identified by italic print.

Observations sum to 134, 211 and 337 under the "Up", "Down", and "Mixed" columns, respectively. Thus, more ratios experienced consistent decreases than increases during the two periods, while most were inconsistent. The finding, then, is that no strong evidence exists that ratios for individual entities tended to change in a consistent direction over time.

3. Ratio Stability

Table 4.5 displays information relating to the stability of rates of change for each ratio. It is important to understand that percentages listed in this table are *rates of change*, not the values of the ratios themselves. Values in Table 4.5 were calculated by taking the

absolute values of each ratio's growth rates during two periods (1998 to 1999, and 1999 to 2000) and finding the medians, minimums and maximums of the results. High values indicate large percentage changes in ratios from year to year, thus instability. The fourth column for each period indicates how many of the 22 federal entities experienced rates of change in excess of 50% for the corresponding ratio. The growth rates per ratio for each entity, from which Table 4.5 was derived, are in Appendix D.

RATIO CHANGE RATES	1998 to 1999				1999 to 2000			
Ratio	Median	Min	Max	Change > 50%	Median	Min	Max	Change > 50%
Budget Authority to Total Budgetary Resources	4.26%	0.03%	178.28%	1	7.12%	0.14%	199.15%	3
Self-Sufficiency	9.15%	1.18%	6526.54%	2	17.82%	3.27%	136.92%	4
Total Outlays to Net Obligations	4.10%	0.08%	174.42%	3	1.00%	0.11%	216.11%	2
Net Obligations to Total Budgetary Resources	4.13%	0.44%	9944.93%	3	2.97%	0.06%	193.60%	2
Utilization	3.38%	0.04%	111.46%	2	5.45%	0.28%	413.88%	4
Percentage of Uncovered Liabilities	8.93%	0.00%	204.71%	3	6.03%	0.01%	2436.37%	3
Liabilities to Assets	9.32%	0.65%	32.66%	0	3.22%	0.41%	23.85%	0
Entity Liabilities to Entity Assets	11.54%	0.90%	59.50%	1	3.54%	0.41%	19.77%	0
Total Liabilities to Net Position	20.02%	0.20%	505.90%	5	11.95%	0.79%	710.47%	4
Earned Revenues to Entity Assets	8.59%	1.42%	8090.43%	2	9.36%	1.88%	76.08%	2
Net Cost of Operations to Appropriations	18.65%	0.03%	812.30%	4	17.87%	0.28%	304.66%	4
Total Cost of Operations to Total Financing	4.22%	0.26%	129.23%	3	5.93%	0.34%	459.13%	2
Net Results of Operations to PP&E	105.93%	8.88%	31000.79%	15	100.00%	0.21%	2659.16%	17
Costs Not Assigned to Programs, to Program Costs	60.04%	5.75%	6714.82%	8	27.13%	0.65%	200.89%	6
Costs Not Assigned to Programs, to Net Cost of Operations	69.09%	5.69%	8159.13%	8	35.50%	0.60%	202.58%	6
Return on Net Cost	113.22%	0.18%	21769.90%	15	125.43%	4.48%	3750.81%	17
Return on Appropriated Funds	100.57%	5.14%	27545.78%	15	121.97%	4.34%	4958.40%	17
Return on Average Net Position	112.76%	7.94%	7790.39%	15	129.02%	2.41%	4288.92%	18
Fixed Assets to Total Assets	5.39%	0.48%	99.95%	1	6.78%	0.58%	100.00%	1
Fixed Assets to Entity Assets	5.30%	0.40%	98.46%	1	8.18%	0.56%	100.00%	1
Fixed Assets to Equity	10.75%	0.26%	493.14%	4	6.73%	0.11%	162.51%	2
Inventory to Assets	9.74%	0.07%	217.44%	2	9.36%	0.68%	2186.01%	1
Inventory to Entity Assets	9.83%	0.15%	217.48%	2	8.08%	1.24%	2186.62%	2
Depreciation to Total Costs	39.19%	0.78%	1827.67%	7	16.46%	0.24%	321.11%	5
Capital Investment	90.58%	40.75%	475.90%	17	91.18%	3.75%	1474.49%	13
Change in PP&E to Entity Assets	90.58%	40.73%	475.71%	17	91.19%	3.53%	1474.49%	13
Total Assets Maintenance	12.90%	0.99%	1784.97%	2	10.68%	1.42%	216.85%	2
Entity Assets to Appropriations Used	13.10%	0.17%	66.19%	1	9.42%	1.42%	217.00%	2
Receivables Management	10.21%	0.30%	239.47%	4	20.79%	0.91%	237.18%	3
Entity Receivables Management	18.24%	0.30%	292.11%	6	22.94%	0.56%	420.21%	4
Non-Entity Asset to Total Assets	15.94%	0.30%	92.88%	2	15.14%	0.53%	397.85%	7

Table 4.5. Ratio Change Rates.

Comparing across the 31 ratios, median rates of change varied noticeably, from a low of 1.00% to a high of 129.02%. Most of the ratios with the lower rates of change (the most stable ratios) tended to concentrate toward the top of Table 4.5, in the Budgetary Integrity category (the first six ratios in Table 4.5 are Budgetary Integrity indicators). Those ratios with the greatest rates of change (the least stable ratios) were the four ratios in which Net Results of Operations make up the numerator: *Net Results of Operations to*

PP&E, Return on Net Cost, Return on Appropriated Funds, and *Return on Average Net Position.* These ratios' rates of change also displayed some of the greatest ranges, the largest range being from a minimum of 8.88% to a maximum of 31,000.79%. These are four of the Operating Performance indicators; the Operating Performance ratios are the seventh through the eighteenth ratios listed in Table 4.5. The median rates of change for the Stewardship indicators (the last 13 ratios listed) generally fell between those of the Budgetary Integrity and Operating Performance ratios.

Also notable are the numbers of federal entities that experienced change rates of greater than 50%. Nearly every ratio changed by more than 50% for at least one federal entity, and most changed for several. About three quarters of the 22 federal agencies experienced greater than 50% changes in the four ratios identified previously in which Net Results of Operations make up the numerator (*Net Results of Operations to PP&E, Return on Net Cost, Return on Appropriated Funds,* and *Return on Average Net Position*), and in the two ratios in which changes in Plant, Property and Equipment make up the numerator (*Capital Investment* and *Change in PP&E to Entity Assets*). These first four ratios have detected the fact that every entity (except for the Department of Labor) experienced wide swings in its Net Result of Operations from year to year (see the Net Result of Operations column on the third page of Appendix A). The final two (PP&E-related) ratios detected the entities' patterns of converting assets into PP&E also varied significantly from year to year; see the General PP&E column on page two of Appendix A (the numerators) and the Total Assets and Entity Assets columns on the same page (the denominators).

Again, the "Change > 50%" column of Table 4.5 reveals nine relatively stable ratios in which, over both change periods, no more than two federal entities experienced changes greater than 50%: the *Liabilities to Assets, Entity Liabilities to Entity Assets, Earned Revenues to Entity Assets, Fixed Assets to Total Assets, Fixed Assets to Entity Assets, Inventory to Assets, Inventory to Entity Assets, Total Assets Maintenance,* and *Entity Assets to Appropriations Used* ratios. What these nine ratios have in common is "assets" (either total or entity) which tended not to change significantly over time.

4. Stability of Relationships Between Ratios

In order to identify relationships between ratios and observe the stability of these relationships over time, a correlation analysis was performed on the 31 ratios for each of the three years. First, though, the outliers were Winsorized in order to prevent them from unduly influencing the results of the correlation analysis. Winsorization involves replacing outliers with the score that is closest to them in the tail of the distribution in which they occur. [Ref. 17:p. 275] This thesis applied Winsorization to outliers greater than three standard deviations from the mean of each ratio. Appendix E displays the complete dataset both before and after Winsorization, side by side for comparison. Outliers appear in bold print.

The correlation analysis (an Excel spreadsheet) appears in Appendix F. Table 4.6 lists 25 pairs of ratios with a linear correlation coefficient greater than +/-0.7 during at least one of the three years examined.

Ratio Relationships	1998	1999	2000	Change 1998 to 1999	1999 to 2000	1998 to 2000	Stable? (<.2=yes, >.3=no)
BA/TBR x NO/TBR	**0.9325**	**0.9169**	**0.8827**	-0.01558	-0.03416	-0.04974	YES
ER/BA x ER/EA	**0.8543**	**0.8318**	**0.8048**	-0.02247	-0.02698	-0.04945	YES
TL/TA x EL/EA	**0.9997**	**0.9897**	**0.9912**	-0.01001	0.00153	-0.00848	YES
ER/EA x RCV/TA	**0.8747**	0.6926	0.6591	-0.18214	-0.03350	-0.21564	CLOSE
ER/EA x EntRCV/EA	**0.8745**	**0.7065**	0.6710	-0.16798	-0.03546	-0.20345	YES
TCO/TF x NRO/AU	**-0.7375**	-0.4685	-0.4439	0.26897	0.02461	0.29358	CLOSE
TCNA/TPC x TCNA/NCO	**0.9995**	**0.7525**	0.5830	-0.24706	-0.16951	-0.41657	NO
TCNA/TPC x INV/EA	**0.9150**	0.0503	-0.3223	-0.86475	-0.37259	-1.23735	NO
TCNA/TPC x INV/TA	**0.9148**	0.0534	-0.3154	-0.86137	-0.36881	-1.23018	NO
TCNA/NCO x INV/EA	**0.9116**	0.0071	0.1480	-0.90451	0.14096	-0.76355	NO
TCNA/NCO x INV/TA	**0.9113**	0.0093	0.1642	-0.90208	0.15493	-0.74716	NO
NRO/NP x ChPPE/TA	**0.8022**	0.1761	0.0777	-0.62617	-0.09834	-0.72452	NO
NRO/NP x ChPPE/EA	**0.8015**	0.1801	0.0710	-0.62147	-0.10910	-0.73057	NO
PPE/TA x PPE/EA	**0.9996**	**0.9990**	**0.9994**	-0.00063	0.00045	-0.00018	YES
PPE/TA x PPE/NP	**0.8525**	**0.7785**	0.6324	-0.07402	-0.14607	-0.22010	CLOSE
PPE/TA x DEPR/TCO	**0.9259**	**0.8334**	**0.8612**	-0.09247	0.02775	-0.06472	YES
PPE/EA x PPE/NP	**0.8534**	**0.7778**	0.6343	-0.07561	-0.14350	-0.21911	CLOSE
PPE/EA x DEPR/TCO	**0.9220**	**0.8295**	**0.8612**	-0.09245	0.03165	-0.06081	YES
PPE/NP x DEPR/TCO	**0.7753**	**0.8073**	**0.7662**	0.03205	-0.04106	-0.00900	YES
PPE/NP x ChPPE/EA	0.4581	**0.8138**	**0.7831**	0.35571	-0.03068	0.32503	NO
PPE/NP x ChPPE/TA	0.4580	**0.7973**	**0.7817**	0.33932	-0.01558	0.32375	NO
INV/TA x INV/EA	**1.0000**	**1.0000**	**0.9995**	0.00000	-0.00046	-0.00046	YES
ChPPE/TA x ChPPE/EA	**1.0000**	**0.9928**	**0.9998**	-0.00716	0.00693	-0.00023	YES
TA/AU x EA/AU	**0.9999**	**0.8460**	**0.9373**	-0.15389	0.09126	-0.06262	YES
RCV/TA x EntRCV/EA	**0.9915**	**0.9857**	**0.9894**	-0.00584	0.00369	-0.00216	YES

Abbreviations

BA/TBR	Budget Authority to Total Budgetary Resources	PPE/EA	Fixed Assets to Entity Assets
ER/BA	Self-Sufficiency	PPE/NP	Fixed Assets to Equity
NO/TBR	Net Obligations to Total Budgetary Resources	INV/TA	Inventory to Assets
TL/TA	Liabilities to Assets	INV/EA	Inventory to Entity Assets
EL/EA	Entity Liabilities to Entity Assets	DEPR/TCO	Depreciation to Total Costs
ER/EA	Earned Revenues to Entity Assets	ChPPE/TA	Capital Investment
TCO/TF	Total Cost of Operations to Total Financing	ChPPE/EA	Change in PP&E to Entity Assets
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs	TA/AU	Total Assets Maintenance
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Ops	EA/AU	Entity Assets to Appropriations Used
NRO/AU	Return on Appropriated Funds	RCV/TA	Receivables Management
NRO/NP	Return on Average Net Position	EntRCV/EA	Entity Receivables Management
PPE/TA	Fixed Assets to Total Assets		

Table 4.6. Ratio Relationships Stability.

The first three numerical columns list the correlation coefficients corresponding to the pairs of ratios to the left. The following three columns take the difference between the correlation coefficients between the three years (1999-1998, 2000-1999, and 2000-1998). The final column employs a +/-0.2 difference criteria to judge stability in ratio relationships. If the maximum change for a relationship was less than 0.2, then that

relationship was considered stable. If either of a relationship's changes exceeded 0.3, then that relationship was considered unstable. If all three differences fell between 0.2 and 0.3, then it scored a "close".

The table identifies 12 pairs of relationships as stable from 1998 through 2000. Eleven of the 12 also maintained correlation coefficients above 0.7 for all three years; the twelfth dropped only slightly below 0.7 during 2000, to a value of 0.6710. Thus these relationships are both strong and stable. They are:

- Budget Authority to Total Budgetary Resources : Net Obligations to Total Budgetary Resources
- Self-Sufficiency : Earned Revenue to Entity Assets
- Liabilities to Assets : Entity Liabilities to Entity Assets
- Earned Revenue to Entity Assets : Entity Receivables Management
- Fixed Assets to Total Assets : Fixed Assets to Entity Assets
- Fixed Assets to Total Assets : Depreciation to Total Costs
- Fixed Assets to Entity Assets : Depreciation to Total Costs
- Fixed Assets to Equity (Net Position) : Depreciation to Total Costs
- Inventory to Total Assets : Inventory to Entity Assets
- Capital Investment (Change in PP&E to Total Assets) : Change in PP&E to Entity Assets
- Total Assets Maintenance (Total Assets to Appropriations Used) : Entity Assets to Appropriations Used
- Receivables Management (Receivables to Total Assets) : Entity Receivables Management
- Of these 12 pairs, five show almost no change at all. They are:
- Liabilities to Assets : Entity Liabilities to Entity Assets
- Fixed Assets to Total Assets : Fixed Assets to Entity Assets
- Inventory to Total Assets : Inventory to Entity Assets
- Capital Investment (Change in PP&E to Total Assets) : Change in PP&E to Entity Assets
- Receivables Management : Entity Receivables Management

These five pairs have something specific in common. Their stabilities in relationships are due to the fact that, within each pair, the only differences relate to the divergence between entity and non-entity assets or liabilities. Other than the Department of the Treasury and, to a lesser extent, the Department of the Interior, none of the 22 federal entities have any significant non-entity assets or liabilities.

This chapter began by presenting brief statistical summaries of each ratio, followed by observations regarding those ratios' trends and stability over time, and ended with observations regarding the stability of relationships between ratios. The following chapter provides a summary and conclusions, and suggests areas for further research.

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V. SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS FOR FURTHER STUDY

A. SUMMARY

This thesis reviewed legislation affecting federal financial reporting since 1990, and then examined the form and content of the new federal financial statements. Next, it developed and applied a framework of financial ratios to the FY 1998, 1999 and 2000 financial statements of 22 of the 24 federal entities affected by the CFO Act of 1990. (The Department of State and the Department of Justice were not included in this research as their FY 2000 financial statements were not available at the time this thesis was written). Finally, it analyzed the resulting 2,046 ratio values in order to answer the following questions.

Primary research question:

- What changes occur in federal entities' financial ratios over time?
- Secondary research questions:
- What financial ratios, or groupings of financial ratios, indicate an entity's financial condition?
- What patterns in financial ratio values exist across the various entities of the federal government?
- What growth trends exist in financial ratios over time, and how consistent are those trends (do they go up or down)?
- How stable are the financial ratios?
- How do the various financial ratios correlate to one another, and how stable are these ratio relationships over time?

B. CONCLUSIONS

The primary research question – What changes occur in federal entities' financial ratios over time? – was in fact answered in several parts by addressing the five secondary research questions:

1. What Financial Ratios, or Groupings of Financial Ratios, Indicate an Entity's Financial Condition?

In developing a series of financial ratios to apply to federal financial statements, this thesis built upon earlier research performed in Brady's "Framework for Financial Ratio Analysis of Audited Federal Financial Reports", which had developed a list of ratios that financial statement users could extract directly from federal financial reports. Brady developed 29 possible ratios, and then narrowed the list down to a final selection of 13. This thesis began with Brady's initial 29 ratios, modified some, and dropped others. Additionally, 12 new ratios were added: the *Self-Sufficiency, Entity Liabilities to Entity Assets, Total Liabilities to Net Position, Earned Revenues to Entity Assets, Total Cost of Operations to Total Financing, Return on Average Net Position, Fixed Assets to Entity Assets, Inventory to Entity Assets, Change in PP&E to Entity Assets, Entity Assets to Appropriations Used, Entity Receivables Management*, and *Non-Entity Assets to Total Assets* ratios. Eight of these 12 new ratios aim to more accurately measure the effect that the segregation of assets into Entity and Non-Entity Assets has on the financial condition of federal entities.

The final list of 31 financial ratios suggested by this thesis were grouped into the first three objective areas suggested by SFFAC No. 1: Budgetary Integrity, Operating Performance, and Stewardship. A fourth objective, Systems and Control, does not generally lend itself well to ratio analysis; however, one of the Operating Performance

ratios, *Costs Not Assigned to Programs, to Program Costs,* possibly could also double as a Systems and Control ratio, since it measures the entity's accounting system's ability to capture costs efficiently and assign them to programs. Groupings were as follows:

- Budgetary Integrity
  - Budget Authority to Total Budgetary Resources
  - Self-Sufficiency
  - Total Outlays to Net Obligations
  - Net Obligations to Total Budgetary Resources
  - Utilization
  - Percentage of Uncovered Liabilities
- Operating Performance
  - Liabilities to Assets
  - Entity Liabilities to Entity Assets
  - Total Liabilities to Net Position
  - Earned Revenues to Entity Assets
  - Net Cost of Operations to Appropriations Used
  - Total Cost of Operations to Total Financing
  - Net Results of Operations to PP&E
  - Costs Not Assigned to Programs to Program Costs
  - Costs Not Assigned to Programs to Net Cost of Operations
  - Return on Net Cost
  - Return on Appropriated Funds
  - Return on Average Net Position
- Stewardship
  - Fixed Assets to Total Assets
  - Fixed Assets to Entity Assets
  - Fixed Assets to Equity
  - Inventory to Assets
  - Inventory to Entity Assets
  - Depreciation to Total Cost
  - Capital Investment
  - Change in PP&E to Entity Assets
  - Total Assets Maintenance
  - Entity Assets to Appropriations Used
  - Receivables Management
  - Entity Receivables Management
  - Non-Entity Assets to Total Assets

Accordingly, this thesis proposes the 31 ratios listed above as indicative of a federal entity's financial condition.

2. What Patterns in Financial Ratio Values Exist Across the Various Entities of the Federal Government?

A descriptive statistical summary of the 2,046 ratios calculated demonstrated that the ratio values are not normally distributed about the mean. Outliers (identified as values outside of three standard deviations of the means) influence the means, standard deviations, skewnesses, minimums and maximums of all but three ratios' distributions. The only three ratios free of outliers are the *Budget Authority to Total Budgetary Resources*, the *Self-Sufficiency*, and the *Total Outlays to Net Obligations* ratios. Twenty-three of the 31 distributions are positively skewed. This tendency toward positive skewness is partially explained by the fact that 39 of the 48 outliers fall above the means, while only nine fall below, and by the construction of the ratios themselves, in which most of the numerators and denominators can only take on positive values, resulting in a greater propensity for values to fall to the positive side of the means.

In general, then, all the ratios take on widely different values across the various federal entities. Hence, the ratios are informative in that they discriminate between the entities; if differences exist between the financial conditions of the entities, the ratios will detect them.

3. What Growth Trends Exist in Financial Ratios over Time, and How Consistent are Those Trends?

Three tests were used to ascertain the existence of trends in the financial ratios: percentage growth in the ratios' medians, runs (consistent increases or decreases), and percentages of federal entities experiencing ratio increases. None provided strong evidence of overall trends.

From 1998 to 1999, 11 ratio medians increased while 20 decreased. However, from 1999 to 2000, the opposite occurred – 20 increased while 11 decreased. Thus, no obvious trends are readily apparent.

During both growth periods (1998 to 1999, and 1999 to 2000), more ratios experienced consecutive decreases than increases during the two periods, while most were inconsistent. Whether an increase in a ratio is "good" or "bad" depends upon the ratio itself and the particular entity concerned. For example, the median *Self-Sufficiency* ratio decreased twice consecutively, possibly indicating that the federal entities in general generated less earned revenues than previously, forcing them to rely more on other sources of funding such as appropriated funds. Two consecutive decreases do not necessarily constitute a definite trend, but this ratio could bear watching in coming years as an indicator of possible problems in the long term. On the other hand, the median *Liabilities to Assets* ratio also decreased twice consecutively; however, unlike the *Self-Sufficiency* ratio, a decrease in the *Liabilities to Assets* ratio is an indicator of financial health.

4. How Stable are the Financial Ratios?

Across the 31 ratios, median rates of change varied noticeably, from a low of 1.00% to a high of 129.02%. Also notable are the numbers of federal entities that experienced change rates of greater than 50%. Nearly every ratio changed by more than 50% for at least one federal entity, and most changed for several. About three quarters of the 22 federal agencies experienced greater than 50% changes in the four ratios in which Net Results of Operations make up the numerator (*Net Results of Operations to PP&E, Return on Net Cost, Return on Appropriated Funds,* and *Return on Average Net*

Position), and in the two ratios in which changes in Plant, Property and Equipment make up the numerator (*Capital Investment* and *Change in PP&E to Entity Assets*). Thus, at least in the early years of standardized financial reporting, those ratios related to Net Results of Operations and PP&E showed substantial annual change.

5. How do the Various Financial Ratios Correlate One to Another, and How Stable are these Ratio Relationships over Time?

After correcting for outliers, a correlation analysis found 25 pairs of ratios with linear correlation coefficients greater than +/-0.7 during at least one of the three years examined. Employing a +/-0.2 difference criteria to judge stability in ratio relationships from year to year, 12 pairs of relationships were identified as stable from 1998 through 2000. Eleven of the 12 also maintained correlation coefficients above 0.7 for all three years; the twelfth dropped only slightly below 0.7 during 2000, to a value of 0.6710. Thus these relationships are both strong and stable.

Five pairs showed almost no change in relationships at all over time. These particular stabilities in relationships are due to the fact that, within each pair, the only differences relate to the divergence between entity and non-entity assets or liabilities. Other than the Department of the Treasury and, to a lesser extent, the Department of the Interior, none of the 22 federal entities have any significant non-entity assets or liabilities.

C. CONCLUSION

In conclusion, then, the Chief Financial Officers Act of 1990 began the process that eventually culminated in a standardized federal financial reporting format to which ratio analysis could be applied in order to make comparisons among the various federal entities. Although there exists no strong evidence for overall trends in federal financial ratios, the ratios are informative in the sense that they discriminate both between the

entities and across time; if differences exist between the financial conditions of the entities, or if changes in a particular entity's financial condition occur over time, the ratios will detect them.

D. RECOMMENDATIONS FOR FURTHER STUDY

The fact that the current federal financial reporting format is still relatively new suggests the need for additional research in the area of financial ratio analysis.

1. Validation of the Framework of Ratios

The framework of financial ratios presented in this thesis could be applied to several top-performing federal entities that have consistently earned unqualified audit reports, to see if the ratios behave any differently, over a longer period of time, than was observed by this thesis. Special attention could be paid to ratio stability in top-performing agencies, and modifications made to the ratio framework accordingly. Benchmarks for financial ratios could also be developed in order to facilitate analysis of other federal entities.

2. Financial Ratio Analysis of Individual Agencies

The framework of financial ratios presented in this thesis could be employed to conduct trend analyses of individual agencies over time. Or, it could be used in a cross-sectional analysis to compare different components within an agency. For example, it could be used within the Department of Defense to make comparisons between the Army, Navy and Air Force.

3. Detailed Studies of Individual Financial Ratios Across All Entities

More detailed studies could be made of an individual financial ratio, how it compares across all entities, and how well it reflects the financial condition of the entity

concerned. Or, a similar study could be made of a small group of correlated ratios, and how well their relationship holds up across all entities.

APPENDIX A. RATIO VALUES

The dollar values to the right were taken from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year	Budgetary Authority	Total Budgetary Resources	Earned Revenue	Total Outlays	Obligations Incurred	Obligations Incurred, Net	BA Unobligated Balances - Beginning of Period	BA Unobligated Balances - End of Period
Department of Defense	1998	320,933,439,000	604,036,800,000	37,105,478,000	310,399,478,000	423,049,039,000	306,451,473,000	173,385,002,000	187,866,968,000
Department of Defense	1999	334,004,300,000	628,451,600,000	32,478,600,000	310,986,100,000	433,068,000,000	315,968,200,000	183,463,800,000	201,499,900,000
Department of Defense	2000	353,836,000,000	656,072,800,000	27,411,400,000	336,630,200,000	454,062,000,000	337,300,900,000	192,551,900,000	209,107,000,000
Department of Energy	1998	17,439,000,000	24,553,000,000	5,640,000,000	17,027,000,000	21,921,000,000	17,199,000,000	2,923,000,000	3,163,000,000
Department of Energy	1999	18,558,000,000	25,630,000,000	5,715,000,000	17,184,000,000	22,488,000,000	17,558,000,000	2,719,000,000	3,719,000,000
Department of Energy	2000	19,956,000,000	27,063,000,000	6,465,000,000	17,487,000,000	23,840,000,000	17,906,000,000	3,476,000,000	5,526,000,000
Department of Treasury	1998	393,097,000,000	445,236,000,000	9,753,000,000	387,548,000,000	397,514,000,000	387,782,000,000	42,535,000,000	47,850,000,000
Department of Treasury	1999	320,513,000,000	369,868,000,000	11,366,000,000	314,914,000,000	324,108,000,000	314,327,000,000	43,430,000,000	49,616,000,000
Department of Treasury	2000	391,309,000,000	568,429,000,000	10,859,000,000	388,109,000,000	517,945,000,000	385,343,000,000	52,404,000,000	58,370,000,000
Federal Emergency Management Agency	1998	2,866,879,000	9,165,733,000	1,335,796,000	2,235,137,000	6,023,962,000	3,935,194,000	4,595,901,000	3,527,586,000
Federal Emergency Management Agency	1999	3,300,581,000	8,346,923,000	1,479,992,000	4,092,291,000	6,508,398,000	4,125,071,000	3,052,320,000	2,227,830,000
Federal Emergency Management Agency	2000	4,500,095,000	6,607,725,000	1,565,697,000	3,067,776,000	4,653,800,000	2,462,379,000	1,810,137,000	3,847,853,000
Nuclear Regulatory Commission	1998	481,125,000	525,299,063	462,337,607	496,441,447	490,118,464	475,314,794	29,370,393	35,180,599
Nuclear Regulatory Commission	1999	472,776,847	520,202,459	445,026,325	482,244,380	486,308,618	474,063,605	35,180,599	33,893,841
Nuclear Regulatory Commission	2000	471,975,231	515,910,686	463,037,988	483,943,370	485,533,580	471,404,965	29,893,840	30,464,106
Department of Commerce	1998	4,428,846,000	6,844,849,000	1,457,555,000	4,222,580,000	6,048,286,000	4,342,286,000	621,487,000	708,047,000
Department of Commerce	1999	5,538,341,000	8,300,426,000	1,578,729,000	5,165,876,000	7,699,273,000	5,377,841,000	660,624,000	821,124,000
Department of Commerce	2000	8,977,134,000	12,114,185,000	1,620,654,000	7,953,681,000	10,797,490,000	8,328,541,000	974,550,000	1,623,143,000
Department of Health and Human Services	1998	452,367,000,000	629,762,000,000	22,412,000,000	435,648,000,000	453,678,000,000	443,153,000,000	167,038,000,000	176,252,000,000
Department of Health and Human Services	1999	484,689,000,000	483,643,000,000	23,731,000,000	451,763,000,000	470,749,000,000	460,952,000,000	176,537,000,000	200,274,000,000
Department of Health and Human Services	2000	521,265,000,000	509,270,000,000	48,096,000,000	480,972,000,000	498,872,000,000	490,208,000,000	12,815,000,000	43,872,000,000
Department of Labor	1998	42,367,268,000	107,511,777,000	2,390,388,000	31,596,371,000	35,323,381,000	33,291,066,000	63,279,611,000	72,355,813,000
Department of Labor	1999	42,315,163,000	116,633,911,000	2,421,693,000	33,387,341,000	36,964,273,000	34,731,568,000	72,188,395,000	79,771,990,000
Department of Labor	2000	40,109,628,000	36,956,718,000	2,526,133,000	32,654,192,000	34,401,603,000	32,311,026,000	3,450,786,000	11,249,388,000
Department of Veterans Affairs	1998	45,109,000,000	71,128,000,000	3,863,000,000	42,209,000,000	51,094,000,000	42,631,000,000	21,007,000,000	23,485,000,000
Department of Veterans Affairs	1999	47,609,000,000	75,695,000,000	3,745,000,000	44,619,000,000	54,250,000,000	44,382,000,000	20,034,000,000	23,261,000,000
Department of Veterans Affairs	2000	48,667,000,000	78,569,000,000	4,250,000,000	48,380,000,000	57,455,000,000	46,560,000,000	21,446,000,000	23,553,000,000
General Services Administration	1998	419,000,000	17,193,000,000	12,117,000,000	1,205,000,000	13,827,000,000	-9,000,000	3,129,000,000	3,557,000,000
General Services Administration	1999	460,000,000	19,249,000,000	13,566,000,000	-67,000,000	15,684,000,000	992,000,000	4,395,000,000	3,863,000,000
General Services Administration	2000	210,000,000	20,171,000,000	14,673,000,000	117,000,000	16,072,000,000	-548,000,000	3,769,000,000	4,527,000,000
Office of Personnel Management	1998	76,513,064,000	87,186,418,000	66,674,187,000	46,400,392,000	62,358,789,000	46,612,518,000	23,792,539,000	33,893,085,000
Office of Personnel Management	1999	78,743,747,000	90,219,102,000	69,727,041,000	47,571,110,000	64,678,178,000	47,749,501,000	24,552,056,000	35,546,302,000
Office of Personnel Management	2000	76,136,000,000	93,298,000,000	72,692,000,000	48,910,000,000	67,295,000,000	49,207,000,000	24,541,000,000	31,470,000,000
Department of Agriculture	1998	75,016,555,000	105,777,004,000	9,059,970,000	57,562,213,000	80,127,584,000	57,805,817,000	25,183,525,000	42,394,563,000
Department of Agriculture	1999	89,528,000,000	120,095,000,000	8,182,000,000	65,986,000,000	96,339,000,000	70,776,000,000	25,635,000,000	44,387,000,000
Department of Agriculture	2000	142,425,000,000	130,536,000,000	10,139,000,000	78,824,000,000	105,923,000,000	78,754,000,000	26,449,000,000	50,120,000,000
Department of Housing and Urban Development	1998	32,607,000,000	87,718,000,000	4,874,000,000	34,171,000,000	43,454,000,000	25,237,000,000	44,853,000,000	52,223,000,000
Department of Housing and Urban Development	1999	34,252,000,000	97,080,000,000	3,960,000,000	35,376,000,000	52,257,000,000	29,166,000,000	44,175,000,000	49,261,000,000
Department of Housing and Urban Development	2000	27,842,000,000	85,523,000,000	4,936,000,000	30,060,000,000	41,328,000,000	25,045,000,000	44,783,000,000	47,580,000,000
Agency for International Development	1998	6,368,000,000	8,602,000,000	52,000,000	5,028,000,000	6,805,000,000	5,104,000,000	1,841,000,000	3,105,000,000
Agency for International Development	1999	7,282,922,000	9,255,159,000	62,389,000	5,073,430,000	7,434,832,000	5,938,924,000	1,789,481,000	3,133,479,000
Agency for International Development	2000	6,823,903,000	10,025,738,000	72,208,000	5,542,976,000	6,928,676,000	5,631,066,000	1,957,279,000	3,150,116,000
National Aeronautical Space Administration	1998	13,649,576,000	15,319,585,000	715,407,000	14,206,207,000	14,254,346,000	13,624,300,000	1,067,624,000	1,092,900,000
National Aeronautical Space Administration	1999	13,661,697,000	15,430,500,000	817,810,000	13,663,716,000	14,566,158,000	13,816,565,000	1,069,239,000	910,371,000
National Aeronautical Space Administration	2000	13,654,160,000	15,184,571,000	738,499,000	13,441,625,000	14,484,100,000	13,686,424,000	864,342,000	832,078,000
Small Business Administration	1998	1,674,109,000	11,319,954,000	11,074,000	1,059,939,000	4,667,379,000	2,350,414,000	6,756,285,000	6,079,980,000
Small Business Administration	1999	2,102,709,000	11,264,500,000	921,694,000	912,788,000	4,223,297,000	737,588,000	6,699,756,000	8,064,877,000
Small Business Administration	2000	1,798,545,000	11,821,445,000	877,165,000	704,258,000	5,334,535,000	1,144,417,000	7,019,593,000	7,873,721,000
Department of Education	1998	49,411,474,000	70,818,763,000	2,953,254,000	42,296,789,000	57,962,169,000	47,414,991,000	12,732,595,000	14,729,078,000
Department of Education	1999	55,549,967,000	79,055,756,000	4,079,317,000	45,215,251,000	65,795,752,000	47,723,738,000	12,789,961,000	20,616,190,000
Department of Education	2000	56,900,834,000	81,267,691,000	5,086,448,000	48,608,066,000	74,707,704,000	52,791,506,000	13,854,271,000	17,973,599,000
Department of the Interior	1998	9,896,380,000	16,089,417,000	1,893,339,000	8,902,527,000	11,437,920,000	9,157,321,000	2,643,392,000	3,382,451,000
Department of the Interior	1999	10,259,314,000	18,139,428,000	2,344,274,000	10,049,786,000	13,296,818,000	10,274,681,000	3,483,856,000	3,468,489,000
Department of the Interior	2000	11,365,676,000	17,057,178,000	2,199,532,000	10,915,280,000	13,985,886,000	11,266,288,000	3,328,358,000	3,427,746,000
Department of Transportation	1998	51,175,157,000	83,271,335,000	927,194,000	39,811,362,000	46,122,245,000	40,378,077,000	47,614,843,000	58,411,923,000
Department of Transportation	1999	56,947,478,000	86,750,019,000	1,003,492,000	42,323,647,000	56,699,081,000	46,471,001,000	58,556,607,000	69,033,084,000
Department of Transportation	2000	55,921,466,000	82,485,447,000	936,158,000	46,469,457,000	59,527,412,000	51,301,039,000	69,009,574,000	73,630,101,000
Environmental Protection Agency	1998	7,564,593,000	10,507,502,000	680,258,000	6,911,606,000	8,088,093,000	7,725,996,000	2,753,665,000	2,592,262,000
Environmental Protection Agency	1999	7,858,601,000	10,552,557,000	901,203,000	7,355,104,000	8,395,010,000	7,841,068,000	2,419,409,000	2,636,942,000
Environmental Protection Agency	2000	8,286,476,000	11,084,698,000	381,984,000	8,128,852,000	8,860,002,000	8,114,992,000	2,157,547,000	2,309,031,000
National Science Foundation	1998	3,477,304,000	3,707,526,000	92,358,000	3,207,018,000	3,555,993,000	3,382,550,000	74,400,000	169,154,000
National Science Foundation	1999	3,739,026,000	4,021,182,000	73,193,000	3,266,839,000	3,833,575,000	3,884,735,000	151,471,000	205,762,000
National Science Foundation	2000	4,001,238,000	4,324,228,000	84,216,000	3,487,391,000	4,077,152,000	3,915,080,000	187,607,000	273,765,000
Social Security Administration	1998	510,836,000,000	1,107,904,000,000	3,184,000,000	412,547,000,000	416,953,000,000	413,901,000,000	594,399,000,000	691,334,000,000
Social Security Administration	1999	548,228,000,000	427,263,000,000	3,467,000,000	423,640,000,000	426,918,000,000	423,583,000,000	231,000,000	124,876,000,000
Social Security Administration	2000	597,909,000,000	452,120,000,000	3,905,000,000	446,065,000,000	451,779,000,000	447,976,000,000	86,000,000	150,019,000,000

The dollar values to the right were taken from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year	Total Liabilities Not Covered by Budgetary Resources	Total Liabilities	Total Assets	Entity Assets	Net Cost of Operations	Appropriations Used	Total Financing	General PP&E
Department of Defense	1998	771,361,413,000	948,517,121,000	591,194,479,000	589,718,158,000	280,266,330,000	276,530,484,000	280,522,560,000	126,219,193,000
Department of Defense	1999	810,584,100,000	998,949,500,000	598,980,900,000	596,318,600,000	377,864,600,000	294,367,300,000	303,004,200,000	119,337,800,000
Department of Defense	2000	803,891,600,000	1,002,752,400,000	616,734,800,000	612,366,400,000	347,473,500,000	309,277,300,000	321,405,600,000	112,520,400,000
Department of Energy	1998	193,933,000,000	230,258,000,000	97,930,000,000	97,930,000,000	21,012,000,000	16,886,000,000	13,376,000,000	19,840,000,000
Department of Energy	1999	237,771,000,000	276,005,000,000	97,769,000,000	97,769,000,000	32,199,000,000	17,266,000,000	17,352,000,000	18,501,000,000
Department of Energy	2000	275,685,000,000	283,751,000,000	100,930,000,000	100,930,000,000	23,182,000,000	17,575,000,000	18,178,000,000	18,556,000,000
Department of Treasury	1998	5,486,278,000,000	5,617,263,000,000	5,696,351,000,000	157,668,000,000	13,080,000,000	391,964,000,000	387,743,000,000	1,461,000,000
Department of Treasury	1999	5,637,099,000,000	5,686,324,000,000	5,793,702,000,000	177,136,000,000	10,637,000,000	316,112,000,000	371,577,000,000	2,658,000,000
Department of Treasury	2000	5,885,183,000,000	6,041,170,000,000	6,127,504,000,000	155,625,000,000	12,426,000,000	379,608,000,000	358,673,000,000	2,790,000,000
Federal Emergency Management Agency	1998	13,422,000	2,325,673,000	9,786,646,000	9,786,646,000	2,603,392,000	2,547,678,000	2,557,703,000	24,576,000
Federal Emergency Management Agency	1999	45,904,000	2,610,287,000	8,530,153,000	8,530,153,000	4,423,926,000	4,436,925,000	4,449,119,000	29,547,000
Federal Emergency Management Agency	2000	21,520,000	2,374,921,000	9,235,892,000	9,235,892,000	2,957,925,000	3,594,066,000	3,606,576,000	27,572,000
Nuclear Regulatory Commission	1998	32,454,450	109,601,918	235,366,939	235,330,333	48,838,891	37,516,139	55,477,442	39,432,602
Nuclear Regulatory Commission	1999	30,454,297	113,267,799	229,821,091	229,777,329	58,313,054	45,093,029	61,874,176	40,471,198
Nuclear Regulatory Commission	2000	35,377,559	129,775,154	225,926,430	225,712,254	47,691,376	26,120,547	42,153,145	41,853,364
Department of Commerce	1998	930,063,000	2,258,822,000	8,949,262,000	8,821,444,000	4,108,533,000	4,233,709,000	4,400,075,000	3,868,550,000
Department of Commerce	1999	815,552,000	2,498,611,000	9,398,585,000	9,272,119,000	5,080,130,000	5,200,889,000	5,334,885,000	4,082,449,000
Department of Commerce	2000	869,151,000	2,864,325,000	10,591,628,000	10,462,835,000	8,384,770,000	8,221,571,000	8,365,343,000	4,103,710,000
Department of Health and Human Services	1998	5,663,000,000	47,102,000,000	235,289,000,000	233,999,000,000	346,633,000,000	153,618,000,000	353,154,000,000	1,686,000,000
Department of Health and Human Services	1999	5,394,000,000	47,407,000,000	271,634,000,000	271,328,000,000	358,435,000,000	243,641,000,000	388,717,000,000	1,822,000,000
Department of Health and Human Services	2000	6,393,000,000	46,957,000,000	312,637,000,000	312,533,000,000	385,481,000,000	262,769,000,000	419,558,000,000	2,046,000,000
Department of Labor	1998	6,902,419,000	7,976,839,000	86,584,317,000	86,412,419,000	31,238,910,000	6,973,484,000	39,670,799,000	646,834,000
Department of Labor	1999	6,512,612,000	8,240,254,000	95,827,570,000	95,609,485,000	32,554,880,000	7,518,084,000	39,606,424,000	690,281,000
Department of Labor	2000	7,130,950,000	9,200,592,000	103,157,845,000	102,905,528,000	32,855,677,000	7,627,900,000	41,344,863,000	738,804,000
Department of Veterans Affairs	1998	581,384,000,000	609,482,000,000	46,318,000,000	45,111,000,000	152,383,000,000	42,484,000,000	42,794,000,000	11,941,000,000
Department of Veterans Affairs	1999	486,443,000,000	517,011,000,000	48,851,000,000	47,029,000,000	-51,118,000,000	44,367,000,000	44,532,000,000	12,036,000,000
Department of Veterans Affairs	2000	549,736,000,000	576,150,000,000	43,956,000,000	43,909,000,000	107,310,000,000	45,508,000,000	45,265,000,000	11,964,000,000
General Services Administration	1998	921,000,000	5,722,000,000	20,080,000,000	19,944,000,000	-38,000,000	412,000,000	544,000,000	14,520,000,000
General Services Administration	1999	871,000,000	5,692,000,000	21,353,000,000	21,250,000,000	-536,000,000	637,000,000	717,000,000	15,180,000,000
General Services Administration	2000	974,000,000	6,051,000,000	22,198,000,000	22,102,000,000	-208,000,000	209,000,000	300,000,000	15,868,000,000
Office of Personnel Management	1998	1,157,494,248,000	1,164,337,506,000	488,079,185,000	488,079,185,000	30,197,080,000	25,590,290,000	25,505,569,000	12,888,000
Office of Personnel Management	1999	1,187,185,073,000	1,194,257,858,000	519,645,469,000	519,645,469,000	24,475,719,000	26,139,531,000	26,149,095,000	12,166,000
Office of Personnel Management	2000	1,247,979,000,000	1,255,549,000,000	552,121,000,000	552,121,000,000	35,563,000,000	26,730,000,000	26,738,000,000	10,000,000
Department of Agriculture	1998	1,679,277,000	107,598,214,000	121,724,521,000	120,969,850,000	56,620,642,000	46,580,213,000	47,186,891,000	3,632,659,000
Department of Agriculture	1999	3,439,000,000	117,230,000,000	118,434,000,000	117,915,000,000	64,036,000,000	55,634,000,000	53,348,000,000	3,780,000,000
Department of Agriculture	2000	3,926,000,000	115,899,000,000	124,412,000,000	124,179,000,000	75,034,000,000	86,749,000,000	85,737,000,000	5,383,000,000
Department of Housing and Urban Development	1998	10,218,000,000	35,157,000,000	111,463,000,000	110,740,000,000	31,473,000,000	33,974,000,000	31,546,000,000	24,000,000
Department of Housing and Urban Development	1999	9,207,000,000	32,937,000,000	107,870,000,000	107,140,000,000	27,075,000,000	38,141,000,000	33,036,000,000	29,000,000
Department of Housing and Urban Development	2000	7,893,000,000	32,113,000,000	106,612,000,000	105,904,000,000	32,644,000,000	34,445,000,000	34,257,000,000	27,000,000
Agency for International Development	1998	417,121,000	9,436,250,000	18,122,000,000	18,122,000,000	6,587,000,000	6,397,000,000	6,642,000,000	28,000,000
Agency for International Development	1999	489,481,000	9,406,164,000	19,170,842,000	19,048,572,000	6,249,323,000	6,156,900,000	6,237,892,000	28,554,000
Agency for International Development	2000	504,560,000	9,305,391,000	19,281,252,000	19,234,207,000	6,730,468,000	6,663,278,000	6,738,532,000	35,969,000
National Aeronautical Space Administration	1998	1,713,179,000	5,010,848,000	30,083,913,000	30,078,414,000	14,132,260,000	14,061,658,000	14,167,635,000	21,367,659,000
National Aeronautical Space Administration	1999	1,357,084,000	4,631,562,000	32,110,085,000	32,106,641,000	11,438,816,000	13,856,145,000	13,796,163,000	23,478,507,000
National Aeronautical Space Administration	2000	1,293,392,000	4,438,156,000	34,904,593,000	34,497,893,000	11,080,319,000	13,414,926,000	13,559,174,000	25,470,264,000
Small Business Administration	1998	43,899,000	15,885,667,000	15,911,079,000	15,911,079,000	655,995,000	834,059,000	291,245,000	686,000
Small Business Administration	1999	44,083,000	15,780,392,000	16,168,711,000	16,168,711,000	514,946,000	1,212,781,000	530,111,000	740,000
Small Business Administration	2000	1,146,494,000	16,180,989,000	16,120,216,000	16,120,216,000	535,425,000	829,842,000	131,288,000	0
Department of Education	1998	31,503,000	50,517,568,000	88,855,695,000	87,008,815,000	34,155,934,000	32,375,123,000	32,420,858,000	0
Department of Education	1999	108,286,000	74,720,060,000	105,701,041,000	103,854,161,000	35,648,414,000	34,386,003,000	34,407,330,000	0
Department of Education	2000	294,995,000	92,399,780,000	118,998,536,000	116,766,722,000	32,718,824,000	37,238,317,000	33,249,524,000	1,307,000
Department of the Interior	1998	1,600,415,000	10,591,533,000	50,449,569,000	45,312,911,000	8,304,124,000	8,828,050,000	10,108,306,000	17,299,757,000
Department of the Interior	1999	1,583,408,000	10,584,531,000	50,748,620,000	45,604,750,000	-9,242,982,000	10,064,480,000	11,058,387,000	16,764,648,000
Department of the Interior	2000	2,048,103,000	8,996,963,000	49,975,971,000	47,088,346,000	10,080,263,000	8,091,209,000	10,174,232,000	16,705,050,000
Department of Transportation	1998	25,951,201,000	37,201,596,000	65,680,346,000	64,724,576,000	41,046,042,000	10,076,703,000	39,882,483,000	13,821,827,000
Department of Transportation	1999	24,159,762,000	29,640,810,000	76,229,174,000	75,051,048,000	42,457,423,000	7,030,801,000	58,319,664,000	15,176,965,000
Department of Transportation	2000	24,872,982,000	31,695,477,000	84,554,825,000	83,395,217,000	47,025,870,000	6,264,282,000	52,582,998,000	16,179,368,000
Environmental Protection Agency	1998	175,586,000	1,574,158,000	17,823,530,000	17,823,530,000	6,149,632,000	6,788,830,000	5,913,674,000	273,071,000
Environmental Protection Agency	1999	124,608,000	1,927,447,000	17,982,249,000	17,979,993,000	6,835,689,000	7,700,706,000	6,548,734,000	399,375,000
Environmental Protection Agency	2000	156,353,000	1,948,219,000	18,032,519,000	18,025,451,000	7,488,449,000	6,632,831,000	7,298,095,000	486,609,000
National Science Foundation	1998	10,374,000	224,949,000	4,105,049,000	4,105,049,000	3,264,910,000	3,211,806,000	3,325,742,000	92,546,000
National Science Foundation	1999	11,272,000	332,436,000	4,572,996,000	4,572,996,000	3,366,421,000	3,310,548,000	3,353,153,000	101,471,000
National Science Foundation	2000	11,999,000	379,969,000	5,103,756,000	5,103,756,000	3,496,510,000	3,465,530,000	3,510,200,000	134,501,000
Social Security Administration	1998	3,214,000,000	43,651,000,000	748,350,000,000	746,702,000,000	408,115,000,000	30,307,000,000	507,741,000,000	307,000,000
Social Security Administration	1999	3,553,000,000	44,130,000,000	874,857,000,000	873,019,000,000	418,597,000,000	30,885,000,000	544,561,000,000	340,000,000
Social Security Administration	2000	3,614,000,000	46,104,000,000	1,029,236,000,000	1,027,401,000,000	442,827,000,000	33,454,000,000	595,217,000,000	341,000,000

The dollar values to the right were taken from the principle financial statements and accompanying notes of the twenty-two federal entities listed below. Agency	Year	Net Results of Operations	Total Costs Not Assigned to Programs	Total Program Cost	Net Position	Net Position (Prior)	Inventory and Related Property	Depreciation Expense	Total Cost of Operations
Department of Defense	1998	256,230,000	0	317,371,808,000	-357,322,642,000	381,431,637,000	122,129,723,000	4,444,970,000	317,371,808,000
Department of Defense	1999	-74,860,400,000	0	410,343,200,000	-399,968,600,000	-357,322,642,000	128,210,700,000	5,367,800,000	410,343,200,000
Department of Defense	2000	-26,067,900,000	0	374,884,900,000	-386,017,600,000	-399,968,600,000	139,067,500,000	4,096,700,000	374,884,900,000
Department of Energy	1998	-7,636,000,000	13,049,000,000	16,091,000,000	-132,328,000,000	-124,955,000,000	37,318,000,000	1,896,000,000	29,140,000,000
Department of Energy	1999	-14,739,000,000	21,768,000,000	16,158,000,000	-178,236,000,000	-132,328,000,000	37,562,000,000	1,473,000,000	37,925,000,000
Department of Energy	2000	-5,004,000,000	11,136,000,000	18,511,000,000	-182,821,000,000	-178,236,000,000	37,801,000,000	1,088,000,000	29,647,000,000
Department of Treasury	1998	3,319,000,000	1,093,000,000	21,355,000,000	79,088,000,000	83,485,000,000	365,000,000	251,000,000	22,448,000,000
Department of Treasury	1999	5,300,000,000	612,000,000	20,074,000,000	107,304,000,000	79,088,000,000	424,000,000	504,000,000	20,686,000,000
Department of Treasury	2000	-6,299,000,000	944,000,000	20,283,000,000	106,314,000,000	107,304,000,000	617,000,000	177,000,000	21,227,000,000
Federal Emergency Management Agency	1998	45,689,000	0	3,939,188,000	7,460,973,000	7,641,240,000	4,293,000	2,304,000	3,939,188,000
Federal Emergency Management Agency	1999	25,193,000	0	5,903,918,000	5,919,866,000	7,460,973,000	3,920,000	4,540,000	5,903,918,000
Federal Emergency Management Agency	2000	648,651,000	0	4,523,622,000	6,861,371,000	5,919,866,000	4,173,000	9,377,000	4,523,622,000
Nuclear Regulatory Commission	1998	6,638,551	0	511,176,498	125,765,021	132,388,599	0	5,571,440	511,176,498
Nuclear Regulatory Commission	1999	3,561,122	0	503,339,736	116,553,292	125,765,021	0	6,122,908	503,339,736
Nuclear Regulatory Commission	2000	-5,538,231	0	510,729,364	96,151,276	116,553,292	0	6,536,224	510,729,364
Department of Commerce	1998	291,542,000	3,289,000	5,562,799,000	6,690,440,000	6,392,911,000	99,978,000	361,164,000	5,566,088,000
Department of Commerce	1999	254,755,000	4,313,000	6,654,546,000	7,169,975,000	6,690,440,000	104,926,000	528,463,000	6,658,859,000
Department of Commerce	2000	-17,963,000	4,345,000	10,001,079,000	7,727,303,000	7,169,975,000	102,727,000	526,798,000	10,005,424,000
Department of Health and Human Services	1998	6,521,000,000	0	369,116,000,000	188,187,000,000	167,477,000,000	87,000,000	7,680,000,000	369,116,000,000
Department of Health and Human Services	1999	30,282,000,000	0	452,012,000,000	224,227,000,000	188,187,000,000	75,000,000	-602,000,000	452,012,000,000
Department of Health and Human Services	2000	34,077,000,000	0	409,534,000,000	265,680,000,000	224,227,000,000	63,000,000	1,206,000,000	409,534,000,000
Department of Labor	1998	8,431,889,000	65,367,000	33,563,931,000	78,607,478,000	68,305,551,000	0	58,873,000	33,629,298,000
Department of Labor	1999	7,051,544,000	58,178,000	34,918,395,000	87,587,316,000	78,607,478,000	0	37,608,000	34,976,573,000
Department of Labor	2000	8,489,186,000	66,406,000	35,315,404,000	93,957,253,000	87,587,316,000	0	41,108,000	35,381,810,000
Department of Veterans Affairs	1998	-109,589,000,000	139,000,000	155,838,000,000	-563,164,000,000	-453,659,000,000	90,000,000	858,000,000	155,977,000,000
Department of Veterans Affairs	1999	95,650,000,000	58,000,000	-47,442,000,000	-468,160,000,000	-563,164,000,000	76,000,000	906,000,000	-47,384,000,000
Department of Veterans Affairs	2000	-62,045,000,000	-10,000,000	174,580,000,000	-532,194,000,000	-468,160,000,000	74,000,000	912,000,000	174,570,000,000
General Services Administration	1998	582,000,000	0	12,079,000,000	14,358,000,000	13,838,000,000	197,000,000	965,000,000	12,079,000,000
General Services Administration	1999	1,253,000,000	0	13,067,000,000	15,661,000,000	14,358,000,000	184,000,000	1,030,000,000	13,067,000,000
General Services Administration	2000	508,000,000	0	14,014,000,000	16,147,000,000	15,661,000,000	189,000,000	1,102,000,000	14,014,000,000
Office of Personnel Management	1998	-4,591,511,000	0	96,871,267,000	-676,258,321,000	-671,212,703,000	0	0	96,871,267,000
Office of Personnel Management	1999	1,673,376,000	0	94,149,577,000	-674,612,389,000	-676,258,321,000	0	0	94,149,577,000
Office of Personnel Management	2000	-28,825,000,000	0	128,255,000,000	-703,428,000,000	-674,612,389,000	0	0	128,255,000,000
Department of Agriculture	1998	-9,433,751,000	9,940,000	65,670,572,000	14,119,000,000	37,978,556,000	442,876,000	30,384,000	65,680,512,000
Department of Agriculture	1999	-10,688,000,000	33,000,000	72,185,000,000	-3,737,000,000	14,119,000,000	453,000,000	644,000,000	72,218,000,000
Department of Agriculture	2000	10,703,000,000	117,000,000	85,056,000,000	8,513,000,000	-3,737,000,000	581,000,000	2,187,000,000	85,173,000,000
Department of Housing and Urban Development	1998	-73,000,000	298,000,000	36,049,000,000	76,306,000,000	69,834,000,000	0	2,000,000	36,347,000,000
Department of Housing and Urban Development	1999	-5,961,000,000	390,000,000	30,645,000,000	74,934,000,000	76,306,000,000	0	9,000,000	31,035,000,000
Department of Housing and Urban Development	2000	-1,613,000,000	344,000,000	34,347,000,000	74,499,000,000	74,934,000,000	0	6,000,000	34,691,000,000
Agency for International Development	1998	55,000,000	-3,000,000	6,639,000,000	8,685,644,000	16,099,000,000	27,000,000	6,000,000	6,636,000,000
Agency for International Development	1999	-11,431,000	-3,205,000	6,311,537,000	9,764,478,000	8,685,644,000	18,270,000	5,748,000	6,308,332,000
Agency for International Development	2000	8,064,000	-6,294,000	6,802,576,000	9,975,861,000	9,764,478,000	21,122,000	5,216,000	6,796,382,000
National Aeronautical Space Administration	1998	35,375,000	-35,043,000	14,882,710,000	25,073,065,000	31,549,122,000	2,280,577,000	2,013,438,000	14,847,667,000
National Aeronautical Space Administration	1999	2,357,347,000	-2,342,636,000	14,599,262,000	27,478,523,000	25,073,065,000	2,256,179,000	2,076,695,000	12,256,626,000
National Aeronautical Space Administration	2000	2,478,855,000	-2,420,585,000	14,239,403,000	30,066,437,000	27,478,523,000	2,679,418,000	2,257,134,000	11,818,818,000
Small Business Administration	1998	-364,751,000	7,113,000	660,587,000	24,413,000	512,361,000	0	0	667,700,000
Small Business Administration	1999	15,165,000	12,351,000	515,308,000	388,319,000	24,413,000	0	0	527,659,000
Small Business Administration	2000	-504,137,000	38,947,000	1,473,643,000	-60,773,000	388,319,000	0	0	1,512,590,000
Department of Education	1998	1,735,076,000	1,362,070,000	35,747,118,000	38,338,127,000	35,090,882,000	0	-10,000	37,109,188,000
Department of Education	1999	-1,241,084,000	198,417,000	39,529,314,000	30,980,981,000	38,338,127,000	0	0	39,727,731,000
Department of Education	2000	530,700,000	0	37,805,272,000	26,598,756,000	30,980,981,000	0	0	37,805,272,000
Department of the Interior	1998	655,638,000	593,129,000	9,604,334,000	40,038,017,000	38,933,425,000	389,315,000	335,074,000	10,197,463,000
Department of the Interior	1999	957,658,000	754,308,000	10,832,948,000	40,164,088,000	40,038,017,000	386,612,000	426,283,000	11,587,256,000
Department of the Interior	2000	1,493,641,000	812,453,000	11,467,342,000	40,979,008,000	40,164,088,000	378,152,000	435,517,000	12,279,795,000
Department of Transportation	1998	-1,363,559,000	191,587,000	41,781,649,000	28,478,750,000	50,762,800,000	2,190,619,000	481,537,000	41,973,236,000
Department of Transportation	1999	15,862,241,000	237,060,000	43,223,855,000	46,592,233,000	28,478,750,000	2,174,179,000	857,260,000	43,460,915,000
Department of Transportation	2000	5,557,128,000	245,366,000	47,716,662,000	52,859,348,000	46,592,233,000	2,307,743,000	1,094,535,000	47,962,028,000
Environmental Protection Agency	1998	-235,958,000	0	6,829,890,000	16,249,362,000	15,771,968,000	74,000	23,573,000	6,829,890,000
Environmental Protection Agency	1999	-286,955,000	0	7,736,892,000	16,054,802,000	16,249,362,000	237,000	16,076,000	7,736,892,000
Environmental Protection Agency	2000	2,643,455,000	145,495,000	7,724,938,000	16,084,300,000	16,054,802,000	5,433,000	24,305,000	7,870,433,000
National Science Foundation	1998	60,832,000	0	3,357,268,000	3,880,100,000	3,605,046,000	0	6,363,000	3,357,268,000
National Science Foundation	1999	-13,258,000	0	3,439,614,000	4,240,560,000	3,880,100,000	0	9,349,000	3,439,614,000
National Science Foundation	2000	13,690,000	0	3,580,726,000	4,723,787,000	4,240,560,000	0	10,300,000	3,580,726,000
Social Security Administration	1998	99,626,000,000	1,103,000,000	410,196,000,000	704,699,000,000	606,148,000,000	0	132,000,000	411,299,000,000
Social Security Administration	1999	125,964,000,000	1,067,000,000	420,997,000,000	830,727,000,000	704,699,000,000	0	170,000,000	422,064,000,000
Social Security Administration	2000	152,390,000,000	1,122,000,000	445,610,000,000	983,132,000,000	830,727,000,000	0	99,000,000	446,732,000,000

The dollar values to the right were taken from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year	PP&E (Beginning)	Accounts Receivable, Net (Assets for Use by Entity)	Accounts Receivable, Net (Assets Not for Use by Entity)
Department of Defense	1998	777,032,816,000	6,997,019,000	147,562,000
Department of Defense	1999	126,219,193,000	3,387,800,000	413,600,000
Department of Defense	2000	119,337,800,000	2,963,100,000	2,572,500,000
Department of Energy	1998	20,756,000,000	5,022,000,000	0
Department of Energy	1999	19,840,000,000	5,049,000,000	0
Department of Energy	2000	18,501,000,000	9,702,000,000	0
Department of Treasury	1998	1,393,833,000	0	152,000,000
Department of Treasury	1999	1,461,000,000	0	737,000,000
Department of Treasury	2000	2,658,000,000	0	941,000,000
Federal Emergency Management Agency	1998	21,121,000	164,925,000	0
Federal Emergency Management Agency	1999	24,576,000	71,664,000	0
Federal Emergency Management Agency	2000	29,547,000	109,805,000	0
Nuclear Regulatory Commission	1998	35,798,569	28,318,274	36,606
Nuclear Regulatory Commission	1999	39,432,602	36,191,240	43,762
Nuclear Regulatory Commission	2000	40,471,198	43,822,811	214,176
Department of Commerce	1998	1,707,148,000	140,062,000	428,000
Department of Commerce	1999	3,868,550,000	137,326,000	1,491,000
Department of Commerce	2000	4,082,449,000	143,619,000	1,331,000
Department of Health and Human Services	1998	1,340,000,000	3,981,000,000	1,290,000,000
Department of Health and Human Services	1999	1,686,000,000	10,961,000,000	2,000,000
Department of Health and Human Services	2000	1,822,000,000	6,067,000,000	87,000,000
Department of Labor	1998	580,581,000	5,106,887,000	44,548,000
Department of Labor	1999	646,834,000	5,333,201,000	53,003,000
Department of Labor	2000	690,281,000	5,637,537,000	107,893,000
Department of Veterans Affairs	1998	11,655,000,000	1,150,000,000	0
Department of Veterans Affairs	1999	11,941,000,000	1,310,000,000	0
Department of Veterans Affairs	2000	12,036,000,000	1,230,000,000	0
General Services Administration	1998	13,214,000,000	1,790,000,000	2,000,000
General Services Administration	1999	14,520,000,000	1,723,000,000	1,000,000
General Services Administration	2000	15,180,000,000	2,087,000,000	3,000,000
Office of Personnel Management	1998	20,396,000	184,022,000	0
Office of Personnel Management	1999	12,888,000	195,328,000	0
Office of Personnel Management	2000	12,166,000	286,000,000	0
Department of Agriculture	1998	9,582,849,000	408,471,000	92,083,000
Department of Agriculture	1999	3,632,659,000	1,561,195,000	92,083,000
Department of Agriculture	2000	3,780,000,000	2,072,000,000	27,000,000
Department of Housing and Urban Development	1998	15,100,000	348,000,000	407,000,000
Department of Housing and Urban Development	1999	24,000,000	670,000,000	360,000,000
Department of Housing and Urban Development	2000	29,000,000	689,000,000	307,000,000
Agency for International Development	1998	55,000,000	505,000,000	0
Agency for International Development	1999	28,000,000	387,339,000	120,310,000
Agency for International Development	2000	28,554,000	477,815,000	43,994,000
National Aeronautical Space Administration	1998	27,593,191,000	152,988,000	5,499,000
National Aeronautical Space Administration	1999	21,367,659,000	127,663,000	3,444,000
National Aeronautical Space Administration	2000	23,478,807,000	119,316,000	6,700,000
Small Business Administration	1998	2,005,000	400,110,000	0
Small Business Administration	1999	686,000	371,754,000	0
Small Business Administration	2000	740,000	455,657,000	0
Department of Education	1998	0	14,080,000	1,846,880,000
Department of Education	1999	0	14,140,000	1,846,880,000
Department of Education	2000	0	82,703,000	2,231,814,000
Department of the Interior	1998	17,158,242,000	829,376,000	569,721,000
Department of the Interior	1999	17,299,757,000	662,599,000	591,620,000
Department of the Interior	2000	16,764,648,000	959,261,000	663,183,000
Department of Transportation	1998	26,504,000,000	490,404,000	10,055,000
Department of Transportation	1999	13,821,827,000	524,270,000	14,488,000
Department of Transportation	2000	15,176,965,000	725,831,000	14,747,000
Environmental Protection Agency	1998	201,158,000	816,511,000	0
Environmental Protection Agency	1999	273,071,000	833,483,000	0
Environmental Protection Agency	2000	399,375,000	775,785,000	0
National Science Foundation	1998	77,835,000	893,000	0
National Science Foundation	1999	92,546,000	1,237,000	0
National Science Foundation	2000	101,471,000	4,655,000	0
Social Security Administration	1998	301,000,000	2,431,000,000	1,648,000,000
Social Security Administration	1999	307,000,000	2,719,000,000	1,838,000,000
Social Security Administration	2000	340,000,000	3,362,000,000	1,835,000,000

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

	Ratio Type:	Budgetary Integrity	Budgetary Integrity	Budgetary Integrity	Budgetary Integrity	Budgetary Integrity	Budgetary Integrity	Operating Performance
	Ratio:	*Budget Authority to Budgetary Resources*	*Self-Sufficiency*	*Outlays to Obligations*	*Net Obligations to Total Budgetary Resources*	*Utilization Ratio*	*Percentage of Uncovered Liabilities*	*Liabilities to Assets*
	Numerator:	Budget Authority	Earned Revenues	Total Outlays	Obligations Incurred, Net	Total Budgetary Resources - Unobligated Balance (End)	Total Liabilities Not Covered by Budgetary Resources	Total Liabilities
	Denominator:	Total Budgetary Resources	Budget Authority	Obligations Incurred, Net	Total Budgetary Resources	Total Budgetary Resources	Total Liabilities	Total Assets
Agency	**Year**							
Department of Defense	1998	0.53131438	0.11561736	1.01288297	0.50733908	0.68898092	0.81322877	1.60440795
Department of Defense	1999	0.53147180	0.09724007	0.98423227	0.50277253	0.67937085	0.81143651	1.66774850
Department of Defense	2000	0.53935478	0.07746484	0.99801157	0.51412115	0.68127470	0.80168504	1.62990533
Department of Energy	1998	0.71025944	0.32341304	0.98999942	0.70048467	0.87117664	0.84224218	2.35125089
Department of Energy	1999	0.72407335	0.30795344	0.97869917	0.68505657	0.85489661	0.86147352	2.82303184
Department of Energy	2000	0.73739053	0.32395272	0.97660002	0.66164136	0.79580978	0.97157367	2.81136431
Department of Treasury	1998	0.88289581	0.02481067	0.99939657	0.87095832	0.89252891	0.97668170	0.98611602
Department of Treasury	1999	0.86656050	0.03546190	1.00186748	0.84983562	0.86585485	0.99134326	0.98146643
Department of Treasury	2000	0.68840436	0.02775045	1.00717802	0.67790876	0.89731347	0.94107317	0.98561041
Federal Emergency Management Agency	1998	0.31278229	0.46594084	0.56798648	0.42933762	0.61513324	0.00577123	0.23763739
Federal Emergency Management Agency	1999	0.39542488	0.44840348	0.99205347	0.49420259	0.73309566	0.01758581	0.30600706
Federal Emergency Management Agency	2000	0.68103545	0.34792532	1.24565858	0.37265156	0.41767356	0.00906288	0.25709709
Nuclear Regulatory Commission	1998	0.91590683	0.96095112	1.04444771	0.90484607	0.93302749	0.29611206	0.48566403
Nuclear Regulatory Commission	1999	0.90883240	0.94130313	1.01725666	0.91130597	0.93484490	0.26886986	0.49285206
Nuclear Regulatory Commission	2000	0.91483903	0.98106417	1.02659795	0.91373367	0.94095081	0.27260657	0.57441333
Department of Commerce	1998	0.66650815	0.32910492	0.97243249	0.65348152	0.89344423	0.41174692	0.25240316
Department of Commerce	1999	0.66723575	0.28505450	0.96058548	0.64789940	0.90107447	0.32640215	0.26584970
Department of Commerce	2000	0.74104317	0.16053134	0.95499092	0.68750320	0.86601303	0.30344008	0.27043293
Department of Health and Human Services	1998	0.71831422	0.04954384	0.98306454	0.70368330	0.72012919	0.12022844	0.20018785
Department of Health and Human Services	1999	1.00216275	0.04896129	0.98006517	0.95308316	0.98590531	0.11378067	0.17452528
Department of Health and Human Services	2000	1.02355332	0.09226785	0.98115902	0.96256995	0.91385316	0.13614584	0.15019655
Department of Labor	1998	0.39407095	0.05642063	0.94909460	0.30965041	0.32859640	0.86530755	0.09212799
Department of Labor	1999	0.36280326	0.05722991	0.96129668	0.29778276	0.31604606	0.79034117	0.08599043
Department of Labor	2000	1.08531358	0.06298071	1.01062071	0.87429371	0.69560641	0.77505339	0.08918946
Department of Veterans Affairs	1998	0.63419469	0.08120331	0.99010110	0.59935609	0.66982061	0.95389856	13.15864243
Department of Veterans Affairs	1999	0.62895832	0.07866160	1.00534000	0.58632671	0.69270097	0.94087553	10.58342716
Department of Veterans Affairs	2000	0.61941733	0.08753365	1.03908935	0.56260013	0.70022528	0.95415430	13.10742561
General Services Administration	1998	0.02437038	28.91885442	-133.88888889	-0.00052347	0.79311348	0.15095771	0.28496016
General Services Administration	1999	0.02389735	29.49130435	-0.06754032	0.05153514	0.79931425	0.15302178	0.26656676
General Services Administration	2000	0.01041099	69.87142857	-0.21350365	-0.02715772	0.77556889	0.16096513	0.27259213
Office of Personnel Management	1998	0.87758008	0.87140919	0.99544916	0.53463050	0.38415769	0.99412262	2.38555042
Office of Personnel Management	1999	0.87280571	0.88549305	0.99626402	0.52926154	0.38431772	0.99407767	2.29821663
Office of Personnel Management	2000	0.81605179	0.95476516	0.99396427	0.52741752	0.44832687	0.99397076	2.27404681
Department of Agriculture	1998	0.70919814	0.12077246	0.99578582	0.54648756	0.58920813	0.01560692	0.88394855
Department of Agriculture	1999	0.74547650	0.09139040	0.93232169	0.58933344	0.63040093	0.02933549	0.98983400
Department of Agriculture	2000	1.09107832	0.07118834	1.00088884	0.60331250	0.30961574	0.03387432	0.93157412
Department of Housing and Urban Development	1998	0.37172530	0.14947711	1.35400404	0.28770606	0.40464899	0.29063913	0.31541408
Department of Housing and Urban Development	1999	0.35282241	0.11561389	1.21291915	0.30043263	0.49257314	0.27953366	0.30533976
Department of Housing and Urban Development	2000	0.32554985	0.17728611	1.20023957	0.29284520	0.44365843	0.24578831	0.30121375
Agency for International Development	1998	0.74029296	0.00816583	0.98510972	0.59335038	0.63903743	0.04420411	0.52070688
Agency for International Development	1999	0.78690404	0.00856648	0.85426754	0.64168795	0.66143434	0.05203832	0.49065462
Agency for International Development	2000	0.68063861	0.01058163	0.98435643	0.56166111	0.66579703	0.05422233	0.48261342
National Aeronautical Space Administration	1998	0.89098863	0.05241240	1.04271096	0.88933871	0.92865995	0.34189403	0.16656238
National Aeronautical Space Administration	1999	0.88536969	0.05986152	0.98893726	0.89540618	0.94100185	0.29300784	0.14424010
National Aeronautical Space Administration	2000	0.89921276	0.05408601	0.98211374	0.90133755	0.94520240	0.29142554	0.12862508
Small Business Administration	1998	0.14789009	0.00661486	0.45095843	0.20763459	0.46289711	0.00276326	0.99646572
Small Business Administration	1999	0.18666687	0.43833645	1.23753098	0.06547898	0.28404483	0.00279353	0.97598331
Small Business Administration	2000	0.15214257	0.48770812	0.61538583	0.09680855	0.35085438	0.07085438	1.00376999
Department of Education	1998	0.69969328	0.05976859	0.89205519	0.67142200	0.79142826	0.00062360	0.56853495
Department of Education	1999	0.70266822	0.07343509	0.94743733	0.60387189	0.73921962	0.00144922	0.70589994
Department of Education	2000	0.70016551	0.08939145	0.92075643	0.64960017	0.77883463	0.00319259	0.77647829
Department of the Interior	1998	0.61508630	0.19131632	0.97217592	0.56915182	0.78977169	0.15110324	0.20994298
Department of the Interior	1999	0.56558090	0.22850202	0.97810978	0.56642806	0.80878730	0.14959643	0.20856786
Department of the Interior	2000	0.66632804	0.19352408	0.96884440	0.66050129	0.79904378	0.22764382	0.18002578
Department of Transportation	1998	0.61455910	0.01811805	0.98596478	0.48489768	0.29853505	0.69758300	0.56640378
Department of Transportation	1999	0.85314549	0.01762136	0.91075393	0.69619457	-0.03420321	0.81508441	0.38883614
Department of Transportation	2000	0.67795554	0.01674058	0.90581902	0.62194049	0.10735646	0.78474863	0.37485119
Environmental Protection Agency	1998	0.71992306	0.08952658	0.89459094	0.75328380	0.75329417	0.11154210	0.08831965
Environmental Protection Agency	1999	0.74471059	0.11467728	0.96257539	0.72409635	0.75011346	0.06464925	0.10718609
Environmental Protection Agency	2000	0.74575564	0.04620881	1.00170795	0.73208959	0.79169202	0.08025432	0.10803920
National Science Foundation	1998	0.93790414	0.02656023	0.94810661	0.91234694	0.95437551	0.04611712	0.05479813
National Science Foundation	1999	0.92983257	0.01957542	0.88658723	0.91633132	0.94883047	0.03390728	0.07269545
National Science Foundation	2000	0.92530690	0.02104749	0.89075855	0.90538242	0.93669043	0.03157889	0.07444890
Social Security Administration	1998	0.46108327	0.00623292	0.99672869	0.37358923	0.37599828	0.07362947	0.05832966
Social Security Administration	1999	1.28311602	0.00632401	1.00013457	0.99138704	0.70773037	0.08051212	0.05044253
Social Security Administration	2000	1.32245643	0.00653109	0.99573415	0.99083429	0.66818765	0.07838799	0.04479439

Ratio Type:	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance
Ratio:	*Entity Liabilities to Entity Assets*	*Total Liabilities to Net Position*	*Earned Revenues to Entity Assets*	*Net Cost of Operations to Appropriations Used*	*Total Cost of Operations to Total Financing*	*Net Results of Operations to PP&E*
Numerator:	Total Liabilities - Non Entity Assets	Total Liabilities	Earned Revenues (Assigned and Not Assigned to Programs)	Net Cost of Operations	Total Cost of Operations	Net Results of Operations
Denominator:	Entity Assets	Net Position	Entity Assets	Appropriations Used	Non-Exchange Financing Sources + Earned Revenue	PP&E

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	Year						
Department of Defense	1998	1.50592104	-0.49578640	0.06292070	1.01332971	0.99919330	0.00253004
Department of Defense	1999	1.67072971	-0.47095047	0.05446518	1.28365005	1.22314229	-0.62720931
Department of Defense	2000	1.63037031	-0.51515693	0.04476307	1.12350147	1.07473231	-0.23157296
Department of Energy	1998	2.35125089	-0.27450728	0.05759216	1.24434443	1.53233937	-0.38487903
Department of Energy	1999	2.82303184	-0.21451334	0.05845411	1.86487896	1.64416699	-0.79665964
Department of Energy	2000	2.81136431	-0.04411966	0.06405430	1.31903272	1.20305969	-0.26967019
Department of Treasury	1998	0.49838802	1.65615310	0.06185783	0.03337041	0.05647352	2.27173169
Department of Treasury	1999	0.39381041	0.45874338	0.06418639	0.03364947	0.05401848	1.99396044
Department of Treasury	2000	0.44524337	3.34844893	0.06377671	0.03273377	0.05744293	-2.25770609
Federal Emergency Management Agency	1998	0.23763739	0.30991280	0.13649171	1.02189854	1.01173469	1.85909017
Federal Emergency Management Agency	1999	0.30800706	0.43318261	0.17350123	0.99707027	0.99575097	0.85264155
Federal Emergency Management Agency	2000	0.25709709	0.34293452	0.16952310	0.82300242	0.87459073	23.52571449
Nuclear Regulatory Commission	1998	0.46584092	0.61342548	1.96463244	1.30181016	0.98717969	0.16835184
Nuclear Regulatory Commission	1999	0.49275548	0.71052049	1.93677212	1.29317226	0.99297542	0.08799151
Nuclear Regulatory Commission	2000	0.57400950	0.98176123	2.05145259	1.82581843	1.01096264	-0.13232463
Department of Commerce	1998	0.24157088	0.19860562	0.16522862	0.97043349	0.95022868	0.07536209
Department of Commerce	1999	0.25583634	0.23473708	0.17028626	0.97578106	0.96315169	0.06242249
Department of Commerce	2000	0.26145227	0.25819798	0.15489626	1.01985010	1.00194542	-0.00437726
Department of Health and Human Services	1998	0.19577861	0.22020118	0.09577819	2.25646083	0.98262592	3.86773428
Department of Health and Human Services	1999	0.17420303	0.18736815	0.06739798	1.47115044	1.09562482	16.82019759
Department of Health and Human Services	2000	0.14991377	0.15267992	0.15389095	1.46999673	0.87572006	16.65542522
Department of Labor	1998	0.09032196	0.01366817	0.02766255	4.47967042	0.79563079	13.03663047
Department of Labor	1999	0.08330558	0.01972480	0.02532900	4.33020967	0.83221842	10.21546977
Department of Labor	2000	0.08635621	0.02202749	0.02454808	4.30730306	0.80649662	11.45044401
Department of Veterans Affairs	1998	13.48396178	-0.04989310	0.08119971	3.58683269	3.35744882	-9.17753957
Department of Veterans Affairs	1999	10.95470880	-0.06529392	0.07963172	-1.15216264	-0.98150258	7.94699236
Department of Veterans Affairs	2000	13.12036534	-0.04963228	0.09701883	2.35804694	3.52488642	-5.36535801
General Services Administration	1998	0.28008424	0.33437805	0.60755114	-0.09223301	0.95403207	0.04008264
General Services Administration	1999	0.26301176	0.30783475	0.63840000	-0.84144427	0.91486382	0.08254282
General Services Administration	2000	0.26943263	0.31442373	0.66387657	-0.99521531	0.93595138	0.03242277
Office of Personnel Management	1998	2.38555042	-0.01011930	0.13660527	1.18002102	1.04975643	-356.26249224
Office of Personnel Management	1999	2.29621663	-0.01048422	0.13418196	0.93634882	0.98199178	137.54529015
Office of Personnel Management	2000	2.27404681	-0.01076158	0.13165955	2.07867565	1.28990244	-2862.50000000
Department of Agriculture	1998	0.88322456	7.50187244	0.07489445	1.21555138	1.16772049	-2.59692721
Department of Agriculture	1999	0.98978925	-30.44982606	0.06308897	1.15102276	1.17370366	-2.62751323
Department of Agriculture	2000	0.93144574	13.15317749	0.06164827	0.86495522	0.88036622	1.98629648
Department of Housing and Urban Development	1998	0.31094455	0.32682842	0.04401300	0.92638488	0.99755561	-3.04199667
Department of Housing and Urban Development	1999	0.30060868	0.31667868	0.03696099	0.70966602	0.83887447	-205.55172414
Department of Housing and Urban Development	2000	0.29654215	0.32510503	0.04660825	0.94771375	0.88513255	-59.74074074
Agency for International Development	1998	0.52070888	1.03839497	0.00286344	1.02970142	0.99133552	1.96428571
Agency for International Development	1999	0.48739055	0.91317559	0.00327526	1.01501129	1.00127786	-0.40032920
Agency for International Development	2000	0.48134794	0.86221267	0.00375414	1.01008363	0.99789186	0.22419306
National Aeronautical Space Administration	1998	0.16641000	0.13152237	0.02378473	1.00020089	0.99762313	0.00165554
National Aeronautical Space Administration	1999	0.14414831	0.11916499	0.02547168	0.93763141	0.93893205	0.10043318
National Aeronautical Space Administration	2000	0.12845585	0.10459384	0.02140706	0.82596945	0.82592528	0.08722349
Small Business Administration	1998	0.99846572	648.94801950	0.00069599	0.78651031	2.20859423	-531.70699708
Small Business Administration	1999	0.97598331	40.52417986	0.05700479	0.42459933	0.36345033	20.49324324
Small Business Administration	2000	1.00376999	-247.36773798	0.05441397	0.76571805	1.49991125	
Department of Education	1998	0.56019952	1.31882511	0.03394201	1.05600554	1.04904592	
Department of Education	1999	0.70168753	2.40830896	0.03927928	1.03671250	1.03224713	
Department of Education	2000	0.77220602	3.46274764	0.04356077	0.87863326	0.98615661	406.04437643
Department of the Interior	1998	0.12038236	0.22456452	0.04178366	0.94065213	0.94967211	0.03789868
Department of the Interior	1999	0.11930031	0.22410874	0.05140416	-0.91837651	0.86454891	0.05712366
Department of the Interior	2000	0.12974204	0.16957121	0.04671075	1.24582902	0.99240579	0.08941254
Department of Transportation	1998	0.56000098	0.39504525	0.01432522	4.07336030	1.03357719	-0.09665259
Department of Transportation	1999	0.37924432	0.11763866	0.01337079	6.03877467	0.73261300	1.04515237
Department of Transportation	2000	0.36615852	0.12906895	0.01122556	7.50698484	0.89616563	0.34365501
Environmental Protection Agency	1998	0.08831965	0.08606996	0.03816629	0.90584563	1.03578411	-0.86409029
Environmental Protection Agency	1999	0.10707407	0.11229282	0.05012254	0.88757043	1.03861778	-0.71851017
Environmental Protection Agency	2000	0.10769846	0.11140466	0.02119137	1.12903145	1.02478542	5.43240266
National Science Foundation	1998	0.05479813	0.05530141	0.02249664	1.01653400	0.98220298	0.65731636
National Science Foundation	1999	0.07269545	0.07573622	0.01600548	1.01587727	1.00387236	-0.13075657
National Science Foundation	2000	0.07444890	0.07789725	0.01650079	1.00893947	0.99619131	0.10178363
Social Security Administration	1998	0.05625136	0.05738195	0.00426406	13.46603096	0.80500856	324.51465798
Social Security Administration	1999	0.04844339	0.04884517	0.00397128	13.55340780	0.77015043	370.48235294
Social Security Administration	2000	0.04308634	0.04321902	0.00360085	13.23689245	0.74564446	446.89149560

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

		Ratio Type:	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Operating Performance	Assessing Stewardship
		Ratio:	*Costs Not Assigned to Programs to Program Costs*	*Costs Not Assigned to Programs to Net Cost of Operations*	*Return on Net Cost*	*Return on Appropriated Funds*	*Return on Average Net Position*	*Fixed Assets to Total Assets*
		Numerator:	Total Costs Not Assigned to Programs	Total Costs Not Assigned to Programs	Net Results of Operations	Net Results of Operations	Net Results of Operations	PP&E
		Denominator:	Total Program Costs	Net Cost of Operations	Net Cost of Operations	Appropriations Used	Average Net Position	Total Assets
Agency	**Year**							
Department of Defense	1998		0.00000000	0.00000000	0.00091424	0.00092659	0.02125597	0.21349860
Department of Defense	1999		0.00000000	0.00000000	-0.19811435	-0.25430950	0.19770571	0.19923473
Department of Defense	2000		0.00000000	0.00000000	-0.07502126	-0.08428650	0.06633170	0.18244536
Department of Energy	1998		0.81095022	0.62102608	-0.36341138	-0.45220893	0.05935853	0.20259369
Department of Energy	1999		1.34719644	0.67604584	-0.45774714	-0.85364300	0.09491763	0.18923176
Department of Energy	2000		0.60158824	0.48037270	-0.21585713	-0.28472262	0.02771862	0.18385019
Department of Treasury	1998		0.05118239	0.08356269	0.25374618	0.00846761	0.04083089	0.00025648
Department of Treasury	1999		0.03048720	0.05753502	0.49826079	0.01676621	0.05686939	0.00045877
Department of Treasury	2000		0.04654144	0.07596974	-0.50692097	-0.01659343	-0.05897443	0.00045532
Federal Emergency Management Agency	1998		0.00000000	0.00000000	0.01754980	0.01793359	0.00605064	0.00251118
Federal Emergency Management Agency	1999		0.00000000	0.00000000	0.00569472	0.00567803	0.00376553	0.00346383
Federal Emergency Management Agency	2000		0.00000000	0.00000000	0.21929258	0.18047832	0.10150050	0.00298531
Nuclear Regulatory Commission	1998		0.00000000	0.00000000	0.13592755	0.17695187	0.05143101	0.16753671
Nuclear Regulatory Commission	1999		0.00000000	0.00000000	0.06106904	0.07897278	0.02939210	0.17609871
Nuclear Regulatory Commission	2000		0.00000000	0.00000000	-0.11612647	-0.21202584	-0.05207440	0.18525218
Department of Commerce	1998		0.00059125	0.00080053	0.07096012	0.06886208	0.04456687	0.43227587
Department of Commerce	1999		0.00064813	0.00084899	0.05014734	0.04898297	0.03676008	0.43436847
Department of Commerce	2000		0.00043445	0.00051820	-0.00214234	-0.00218486	-0.00241158	0.38744846
Department of Health and Human Services	1998		0.00000000	0.00000000	0.01881240	0.04244945	0.03666944	0.00716566
Department of Health and Human Services	1999		0.00000000	0.00000000	0.08448394	0.12428943	0.14685243	0.00670756
Department of Health and Human Services	2000		0.00000000	0.00000000	0.08840124	0.12968425	0.13911620	0.00654433
Department of Labor	1998		0.00194754	0.00209249	0.26991624	1.20913578	0.11478749	0.00747057
Department of Labor	1999		0.00166611	0.00178707	0.21660482	0.93794430	0.08485878	0.00720337
Department of Labor	2000		0.00188037	0.00202114	0.25837806	1.11291260	0.09352178	0.00716188
Department of Veterans Affairs	1998		0.00089195	0.00091218	-0.71916815	-2.57953583	0.21555177	0.25780474
Department of Veterans Affairs	1999		-0.00122255	-0.00113463	-1.87116084	2.15588162	-0.18548972	0.24638186
Department of Veterans Affairs	2000		-0.00005728	-0.00009319	-0.57818470	-1.36338666	0.12404609	0.26308126
General Services Administration	1998		0.00000000	0.00000000	-15.31578947	1.41262136	0.04128245	0.72310757
General Services Administration	1999		0.00000000	0.00000000	-2.33768657	1.96703297	0.08348046	0.71090713
General Services Administration	2000		0.00000000	0.00000000	-2.44230769	2.43062201	0.03194165	0.70582935
Office of Personnel Management	1998		0.00000000	0.00000000	-0.15205149	-0.17942395	0.00681501	0.00002641
Office of Personnel Management	1999		0.00000000	0.00000000	0.06836882	0.06401706	-0.00247748	0.00002341
Office of Personnel Management	2000		0.00000000	0.00000000	-0.51878048	-1.07837636	0.04183477	0.00001811
Department of Agriculture	1998		0.00015136	0.00017555	-0.16661328	-0.20052700	-0.36215714	0.02984328
Department of Agriculture	1999		0.00045716	0.00051534	-0.16690612	-0.19211274	-2.05894818	0.03191551
Department of Agriculture	2000		0.00137556	0.00159829	0.14264200	0.12337894	4.48199330	0.04326753
Department of Housing and Urban Development	1998		0.00826653	0.00946843	-0.00231945	-0.00214870	-0.00099904	0.00021532
Department of Housing and Urban Development	1999		0.01272638	0.01440443	-0.22016620	-0.15628851	-0.07882835	0.00026884
Department of Housing and Urban Development	2000		0.01001543	0.01053792	-0.04941184	-0.04682828	-0.02158827	0.00025325
Agency for International Development	1998		-0.00045188	-0.00045544	0.00834978	0.00859778	0.00443823	0.00154508
Agency for International Development	1999		-0.00050780	-0.00051286	-0.00182916	-0.00185662	-0.00123912	0.00148946
Agency for International Development	2000		-0.00092522	-0.00093515	0.00119813	0.00121022	0.00081701	0.00186549
National Aeronautical Space Administration	1998		-0.00235461	-0.00247965	0.00250314	0.00251571	0.00124951	0.71026861
National Aeronautical Space Administration	1999		-0.16046263	-0.20479707	0.20608313	0.17262170	0.08971554	0.73119729
National Aeronautical Space Administration	2000		-0.16999203	-0.21845806	0.22371693	0.18478335	0.08615368	0.73817025
Small Business Administration	1998		0.01076770	0.01084305	-0.56602626	-0.43732038	-1.35904869	0.00004311
Small Business Administration	1999		0.02396819	0.02398504	0.02944969	0.01250432	0.07348594	0.00004577
Small Business Administration	2000		0.02642906	0.06129284	-0.79338553	-0.60750962	-3.07826687	0.00000000
Department of Education	1998		0.03810293	0.03987799	0.05079867	0.05359288	0.04725860	0.00000000
Department of Education	1999		0.00501949	0.00556594	-0.03481456	-0.03609271	-0.03580785	0.00000000
Department of Education	2000		0.00000000	0.00000009	0.01622002	0.01425145	0.01843357	0.00001098
Department of the Interior	1998		0.06175639	0.07142584	0.07895330	0.07426759	0.01660443	0.34291189
Department of the Interior	1999		0.06963091	-0.08160873	-0.10360929	0.09515226	0.02388112	0.33034687
Department of the Interior	2000		0.07084929	0.08059839	0.14817480	0.16460047	0.03681499	0.33426164
Department of Transportation	1998		0.00458543	0.00466761	-0.03322023	-0.13531797	-0.03441525	0.21044084
Department of Transportation	1999		0.00548447	0.00558348	0.37360348	2.25610723	0.42259313	0.19909654
Department of Transportation	2000		0.00514215	0.00521768	0.11817172	0.88711332	0.11175545	0.19130033
Environmental Protection Agency	1998		0.00000000	0.00000000	-0.03636945	-0.03475680	-0.01473755	0.01532081
Environmental Protection Agency	1999		0.00000000	0.00000000	-0.04197894	-0.03726347	-0.01776582	0.02220940
Environmental Protection Agency	2000		0.01883446	0.01942926	0.35300434	0.39853300	0.16450086	0.02698508
National Science Foundation	1998		0.00000000	0.00000000	0.01863206	0.01894012	0.01625406	0.02254443
National Science Foundation	1999		0.00000000	0.00000000	-0.00394128	-0.00400780	-0.00326771	0.02218917
National Science Foundation	2000		0.00000000	0.00000000	0.00391533	0.00395033	0.00305432	0.02653334
Social Security Administration	1998		0.00268896	0.00270267	0.24411257	3.28722737	0.15200248	0.00041024
Social Security Administration	1999		0.00253446	0.00254899	0.30091950	4.07848470	0.16407694	0.00038863
Social Security Administration	2000		0.00251790	0.00253372	0.34412967	4.55521014	0.16802850	0.00033131

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

		Ratio Type:	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship
		Ratio:	*Fixed Assets to Entity Assets*	*Fixed Assets to Equity*	*Inventory to Assets*	*Inventory to Entity Assets*	*Depreciation to Total Cost*
		Numerator:	PP&E	PP&E	Inventory and Related Property	Inventory and Related Property	Depreciation Expense
		Denominator:	Entity Assets	Net Position	Total Assets	Entity Assets	Total Cost of Operations
Agency	**Year**						
Department of Defense	1998		0.21403308	-0.35323592	0.20658130	0.20709846	0.01400556
Department of Defense	1999		0.20012423	-0.29836792	0.21404806	0.21500369	0.01308125
Department of Defense	2000		0.18374685	-0.29149034	0.22548995	0.22709851	0.01092789
Department of Energy	1998		0.20259369	-0.14993048	0.38106811	0.38106811	0.06506520
Department of Energy	1999		0.18923176	-0.10380058	0.38419131	0.38419131	0.03883879
Department of Energy	2000		0.18385019	-0.10149819	0.37452690	0.37452690	0.03669849
Department of Treasury	1998		0.00926631	0.01847309	0.00006408	0.00231499	0.01118140
Department of Treasury	1999		0.01500542	0.02477074	0.00007318	0.00239364	0.02436430
Department of Treasury	2000		0.01792771	0.02624302	0.00010069	0.00396466	0.00833844
Federal Emergency Management Agency	1998		0.00251118	0.00329394	0.00043866	0.00043866	0.00058489
Federal Emergency Management Agency	1999		0.00346383	0.00499116	0.00045955	0.00045955	0.00076898
Federal Emergency Management Agency	2000		0.00298531	0.00401844	0.00045182	0.00045182	0.00207290
Nuclear Regulatory Commission	1998		0.16756277	0.31354189	0.00000000	0.00000000	0.01089925
Nuclear Regulatory Commission	1999		0.17613225	0.34723342	0.00000000	0.00000000	0.01216456
Nuclear Regulatory Commission	2000		0.18542797	0.43528862	0.00000000	0.00000000	0.01279182
Department of Commerce	1998		0.43853931	0.57822057	0.01117165	0.01133352	0.06488651
Department of Commerce	1999		0.44029299	0.56938120	0.01116402	0.01131629	0.07936240
Department of Commerce	2000		0.39221779	0.53106627	0.00969889	0.00981828	0.05265124
Department of Health and Human Services	1998		0.00720516	0.00895917	0.00036976	0.00037180	0.02080647
Department of Health and Human Services	1999		0.00671017	0.00812569	0.00027611	0.00027621	-0.00133182
Department of Health and Human Services	2000		0.00654651	0.00770099	0.00020151	0.00020158	0.00294481
Department of Labor	1998		0.00748543	0.00822886	0.00000000	0.00000000	0.00175085
Department of Labor	1999		0.00721980	0.00788106	0.00000000	0.00000000	0.00107523
Department of Labor	2000		0.00717944	0.00786319	0.00000000	0.00000000	0.00116184
Department of Veterans Affairs	1998		0.26470262	-0.02120341	0.00194309	0.00199508	0.00550081
Department of Veterans Affairs	1999		0.25592719	-0.02570916	0.00155575	0.00161502	-0.01912038
Department of Veterans Affairs	2000		0.26336286	-0.02172892	0.00168350	0.00168530	0.00522427
General Services Administration	1998		0.72803851	1.01128291	0.00981076	0.00987766	0.07989072
General Services Administration	1999		0.71435294	0.969286/6	0.00861706	0.00865882	0.07882452
General Services Administration	2000		0.70889512	0.97033505	0.00851428	0.00855126	0.07863565
Office of Personnel Management	1998		0.00002641	-0.00001905	0.00000000	0.00000000	0.00000000
Office of Personnel Management	1999		0.00002341	-0.00001803	0.00000000	0.00000000	0.00000000
Office of Personnel Management	2000		0.00001811	-0.00001422	0.00000000	0.00000000	0.00000000
Department of Agriculture	1998		0.03002946	0.25728869	0.00363835	0.00366104	0.00046260
Department of Agriculture	1999		0.03205699	-1.01150656	0.00382492	0.00384175	0.00891744
Department of Agriculture	2000		0.04334871	0.65232703	0.00486997	0.00487873	0.02567715
Department of Housing and Urban Development	1998		0.00021672	0.00031452	0.00000000	0.00000000	0.00005503
Department of Housing and Urban Development	1999		0.00027067	0.00038701	0.00000000	0.00000000	0.00029000
Department of Housing and Urban Development	2000		0.00025495	0.00036242	0.00000000	0.00000000	0.00017296
Agency for International Development	1998		0.00154508	0.00322371	0.00148990	0.00148990	0.00090416
Agency for International Development	1999		0.00149901	0.00292427	0.00095302	0.00095913	0.00091118
Agency for International Development	2000		0.00187005	0.00360560	0.00109547	0.00109815	0.00076747
National Aeronautical Space Administration	1998		0.71039846	0.85221567	0.07580719	0.07582105	0.13560635
National Aeronautical Space Administration	1999		0.73127572	0.85444210	0.07026388	0.07027141	0.16943448
National Aeronautical Space Administration	2000		0.73831361	0.84713277	0.07765395	0.07766903	0.19097798
Small Business Administration	1998		0.00004311	0.02809978	0.00000000	0.00000000	0.00000000
Small Business Administration	1999		0.00004577	0.00190565	0.00000000	0.00000000	0.00000000
Small Business Administration	2000		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Department of Education	1998		0.00000000	0.00000000	0.00000000	0.00000000	-0.00000027
Department of Education	1999		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
Department of Education	2000		0.00001119	0.00004914	0.00000000	0.00000000	0.00000000
Department of the Interior	1998		0.38178428	0.43208326	0.00771691	0.00859170	0.03285856
Department of the Interior	1999		0.36760750	0.41740393	0.00761818	0.00847745	0.03678895
Department of the Interior	2000		0.35475975	0.40764896	0.00756668	0.00803069	0.03546615
Department of Transportation	1998		0.21354836	0.48533826	0.03335273	0.03384524	0.01147248
Department of Transportation	1999		0.20222189	0.32574024	0.02852161	0.02896934	0.01972485
Department of Transportation	2000		0.19596036	0.30600767	0.02729286	0.02767237	0.02282087
Environmental Protection Agency	1998		0.01532081	0.01680503	0.00000415	0.00000415	0.00345145
Environmental Protection Agency	1999		0.02221219	0.02487573	0.00001318	0.00001318	0.00207784
Environmental Protection Agency	2000		0.02699566	0.03025366	0.00030129	0.00030141	0.00308814
National Science Foundation	1998		0.02254443	0.02385145	0.00000000	0.00000000	0.00189529
National Science Foundation	1999		0.02218917	0.02392868	0.00000000	0.00000000	0.00271804
National Science Foundation	2000		0.02635334	0.02847313	0.00000000	0.00000000	0.00287651
Social Security Administration	1998		0.00041114	0.00043565	0.00000000	0.00000000	0.00032093
Social Security Administration	1999		0.00038945	0.00040928	0.00000000	0.00000000	0.00040278
Social Security Administration	2000		0.00033191	0.00034685	0.00000000	0.00000000	0.00022161

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

		Ratio Type:	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship	Assessing Stewardship
		Ratio:	*Capital Investment Ratio*	*Change in PP&E to Entity Assets*	*Total Assets Maintenance*	*Entity Assets to Appropriations Used*	*Receivables Management*
		Numerator:	Change in PP&E	Change in PP&E	Total Assets	Entity Assets	Total Receivables, Net
		Denominator:	Total Assets	Entity Assets	Appropriations Used	Appropriations Used	Total Assets
Agency	**Year**						
Department of Defense	1998		-1.10084523	-1.10380113	2.13789985	2.13256112	0.01208499
Department of Defense	1999		-0.01148850	-0.01153979	2.03480787	2.02576373	0.00634645
Department of Defense	2000		-0.01105402	-0.01113288	1.99411596	1.97999142	0.00897566
Department of Energy	1998		-0.00935362	-0.00935362	5.79947886	5.79947886	0.05128153
Department of Energy	1999		-0.01369555	-0.01369555	5.66251593	5.66251593	0.05164214
Department of Energy	2000		0.00054493	0.00054493	5.74281650	5.74281650	0.09612603
Department of Treasury	1998		0.00001179	0.00042600	14.53284230	0.40225123	0.00002568
Department of Treasury	1999		0.00020660	0.00657552	18.32800400	0.56035635	0.00012721
Department of Treasury	2000		0.00002154	0.00084819	16.14166192	0.40996238	0.00015357
Federal Emergency Management Agency	1998		0.00035303	0.00035303	3.84139632	3.84139632	0.01685205
Federal Emergency Management Agency	1999		0.00058276	0.00058276	1.92253712	1.92253712	0.00840126
Federal Emergency Management Agency	2000		-0.00021384	-0.00021384	2.56976138	2.56976138	0.01188584
Nuclear Regulatory Commission	1998		0.01543986	0.01544226	6.27375165	6.27277591	0.12047096
Nuclear Regulatory Commission	1999		0.00451915	0.00452001	5.09659910	5.09562862	0.15766613
Nuclear Regulatory Commission	2000		0.00611777	0.00612356	8.64937591	8.64117639	0.19491738
Department of Commerce	1998		0.24151735	0.24501680	2.11381132	2.08362077	0.01569850
Department of Commerce	1999		0.02275864	0.02306905	1.80711125	1.78279502	0.01476999
Department of Commerce	2000		0.00200734	0.00203205	1.28827301	1.27260775	0.01368534
Department of Health and Human Services	1998		0.00147053	0.00147864	1.53164954	1.52325248	0.02240224
Department of Health and Human Services	1999		0.00050067	0.00050087	1.11489446	1.11445939	0.04035945
Department of Health and Human Services	2000		0.00071649	0.00071672	1.18977886	1.18938307	0.01968417
Department of Labor	1998		0.00076518	0.00076671	12.41622079	12.39157055	0.05649617
Department of Labor	1999		0.00045339	0.00045442	12.74627551	12.71726746	0.05620725
Department of Labor	2000		0.00047038	0.00047153	13.52375424	13.49067607	0.05569552
Department of Veterans Affairs	1998		0.00617471	0.00633992	1.09024574	1.06183504	0.02482836
Department of Veterans Affairs	1999		0.00194469	0.00202003	1.10106611	1.05999955	0.02681624
Department of Veterans Affairs	2000		-0.01073801	-0.01074950	0.96589611	0.96486332	0.02798253
General Services Administration	1998		0.06503984	0.06548335	48.73786408	48.40776699	0.08924303
General Services Administration	1999		0.03090901	0.03105882	33.52119309	33.35949765	0.08073807
General Services Administration	2000		0.02198396	0.02207945	106.21052632	105.75119617	0.09415263
Office of Personnel Management	1998		-0.00001538	-0.00001538	19.07282743	19.07282743	0.00037703
Office of Personnel Management	1999		-0.00000139	-0.00000139	19.87967837	19.87967837	0.00037589
Office of Personnel Management	2000		-0.00000392	-0.00000392	20.65548073	20.65548073	0.00051800
Department of Agriculture	1998		-0.04888243	-0.04918738	2.61322380	2.59702226	0.00411219
Department of Agriculture	1999		0.00124408	0.00124955	2.12880613	2.11947730	0.01395949
Department of Agriculture	2000		0.01288461	0.01290878	1.43416062	1.43147471	0.01687136
Department of Housing and Urban Development	1998		0.00007985	0.00008037	3.28083240	3.25955142	0.00677355
Department of Housing and Urban Development	1999		0.00004635	0.00004667	2.82819014	2.80905063	0.00954853
Department of Housing and Urban Development	2000		-0.00001876	-0.00001889	3.09513718	3.07458257	0.00934229
Agency for International Development	1998		-0.00148990	-0.00148990	2.83289042	2.83289042	0.02786668
Agency for International Development	1999		0.00002890	0.00002908	3.11368416	3.09385762	0.02648054
Agency for International Development	2000		0.00038457	0.00038551	2.89365865	2.88659831	0.02706302
National Aeronautical Space Administration	1998		-0.20693890	-0.20697674	2.13942858	2.13903752	0.00526816
National Aeronautical Space Administration	1999		0.06574719	0.06575425	2.35132865	2.35107646	0.00408305
National Aeronautical Space Administration	2000		0.05771571	0.05772692	2.57210461	2.57160517	0.00365215
Small Business Administration	1998		-0.00008290	-0.00008290	19.07668282	19.07668282	0.02514663
Small Business Administration	1999		0.00000334	0.00000334	13.33192967	13.33192967	0.02299219
Small Business Administration	2000		-0.00004591	-0.00004591	19.42564488	19.42564488	0.02829618
Department of Education	1998		0.00000000	0.00000000	2.74456702	2.68752075	0.02094362
Department of Education	1999		0.00000000	0.00000000	3.07395544	3.02024521	0.01760645
Department of Education	2000		0.00001098	0.00001119	3.19559383	3.13566056	0.01944996
Department of the Interior	1998		0.00280508	0.00312306	5.71468999	5.13283352	0.02773259
Department of the Interior	1999		-0.01054431	-0.01173362	5.04234893	4.53125745	0.02471435
Department of the Interior	2000		-0.00119253	-0.00126566	6.17657645	5.81969221	0.03246448
Department of Transportation	1998		-0.19308931	-0.19594061	6.51803928	6.42318981	0.00761962
Department of Transportation	1999		0.01777716	0.01805622	10.84217488	10.57460848	0.00706761
Department of Transportation	2000		0.01180774	0.01197192	13.49792762	13.31281334	0.00875855
Environmental Protection Agency	1998		0.00403472	0.00403472	2.62541999	2.62541999	0.04581085
Environmental Protection Agency	1999		0.00702382	0.00702470	2.33514291	2.33484995	0.04635032
Environmental Protection Agency	2000		0.00483759	0.00483949	2.71875806	2.71769242	0.04302144
National Science Foundation	1998		0.00358364	0.00358364	1.27811238	1.27811238	0.00021754
National Science Foundation	1999		0.00195167	0.00195167	1.38134110	1.38134110	0.00027050
National Science Foundation	2000		0.00647170	0.00647170	1.47272019	1.47272019	0.00091207
Social Security Administration	1998		0.00000802	0.00000804	24.69231531	24.63793843	0.00545066
Social Security Administration	1999		0.00003772	0.00003780	28.32627489	28.26676380	0.00520885
Social Security Administration	2000		0.00000097	0.00000097	30.76570814	30.71085670	0.00504938

	Ratio Type:	Assessing Stewardship	Assessing Stewardship
	Ratio:	*Entity Receivables Management*	*Non-Entity Asset Management*
	Numerator:	Accounts Receivable, Net (Assets for Use by Entity)	Non-Entity Assets
	Denominator:	Entity Assets	Total Assets

The ratios to the right were calculated from the principle financial statements and accompanying notes of the twenty-two federal entities listed below.

Agency	**Year**		
Department of Defense	1998	0.01186502	0.00249718
Department of Defense	1999	0.00568119	0.00444472
Department of Defense	2000	0.00483877	0.00708311
Department of Energy	1998	0.05128153	0.00000000
Department of Energy	1999	0.05164214	0.00000000
Department of Energy	2000	0.09612603	0.00000000
Department of Treasury	1998	0.00000000	0.97232123
Department of Treasury	1999	0.00000000	0.96942611
Department of Treasury	2000	0.00000000	0.97460222
Federal Emergency Management Agency	1998	0.01685205	0.00000000
Federal Emergency Management Agency	1999	0.00840126	0.00000000
Federal Emergency Management Agency	2000	0.01188894	0.00000000
Nuclear Regulatory Commission	1998	0.12033414	0.00015553
Nuclear Regulatory Commission	1999	0.15750570	0.00019042
Nuclear Regulatory Commission	2000	0.19415344	0.00094799
Department of Commerce	1998	0.01587745	0.01428252
Department of Commerce	1999	0.01481064	0.01345586
Department of Commerce	2000	0.01372659	0.01215989
Department of Health and Human Services	1998	0.01701289	0.00548262
Department of Health and Human Services	1999	0.04036784	0.00039023
Department of Health and Human Services	2000	0.01941235	0.00033265
Department of Labor	1998	0.05909899	0.00198532
Department of Labor	1999	0.05578109	0.00227581
Department of Labor	2000	0.05478362	0.00244593
Department of Veterans Affairs	1998	0.02549267	0.02605898
Department of Veterans Affairs	1999	0.02785515	0.03729709
Department of Veterans Affairs	2000	0.02801248	0.00106925
General Services Administration	1998	0.08975130	0.00677291
General Services Administration	1999	0.08108235	0.00482368
General Services Administration	2000	0.09442584	0.00432471
Office of Personnel Management	1998	0.00037703	0.00000000
Office of Personnel Management	1999	0.00037589	0.00000000
Office of Personnel Management	2000	0.00051800	0.00000000
Department of Agriculture	1998	0.00337663	0.00619983
Department of Agriculture	1999	0.01324000	0.00438219
Department of Agriculture	2000	0.01668559	0.00187281
Department of Housing and Urban Development	1998	0.00314250	0.00648646
Department of Housing and Urban Development	1999	0.00625350	0.00676741
Department of Housing and Urban Development	2000	0.00650589	0.00664090
Agency for International Development	1998	0.02786668	0.00000000
Agency for International Development	1999	0.02033428	0.00636755
Agency for International Development	2000	0.02484194	0.00243993
National Aeronautical Space Administration	1998	0.00508631	0.00018279
National Aeronautical Space Administration	1999	0.00397622	0.00010726
National Aeronautical Space Administration	2000	0.00345865	0.00019418
Small Business Administration	1998	0.02514663	0.00000000
Small Business Administration	1999	0.02299219	0.00000000
Small Business Administration	2000	0.02826618	0.00000000
Department of Education	1998	0.00016182	0.02078516
Department of Education	1999	0.00013615	0.01747268
Department of Education	2000	0.00070828	0.01875497
Department of the Interior	1998	0.01830330	0.10181768
Department of the Interior	1999	0.01452917	0.10135980
Department of the Interior	2000	0.02037152	0.05778027
Department of Transportation	1998	0.00757678	0.01455184
Department of Transportation	1999	0.00698551	0.01545505
Department of Transportation	2000	0.00870351	0.01371427
Environmental Protection Agency	1998	0.04581085	0.00000000
Environmental Protection Agency	1999	0.04635614	0.00012546
Environmental Protection Agency	2000	0.04303831	0.00039196
National Science Foundation	1998	0.00021754	0.00000000
National Science Foundation	1999	0.00027050	0.00000000
National Science Foundation	2000	0.00091207	0.00000000
Social Security Administration	1998	0.00325565	0.00220218
Social Security Administration	1999	0.00311448	0.00210091
Social Security Administration	2000	0.00327233	0.00178288

APPENDIX B. DESCRIPTIVE STATISTICS

Ratio Type: Budgetary Integrity

Numerator: Budget Authority

Denominator: Total Budgetary Resources

	Ratio:	*Budget Authority to Budgetary Resources*
Department of Defense	1998	0.53131438
Department of Energy	1998	0.71025944
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.31278229
Nuclear Regulatory Commission	1998	0.91590683
Department of Commerce	1998	0.66650815
Department of Health and Human Services	1998	0.71831422
Department of Labor	1998	0.39407095
Department of Veterans Affairs	1998	0.63419469
General Services Administration	1998	0.02437038
Office of Personnel Management	1998	0.87758008
Department of Agriculture	1998	0.70919814
Department of Housing and Urban Development	1998	0.37172530
Agency for International Development	1998	0.74029296
National Aeronautical Space Administration	1998	0.89098863
Small Business Administration	1998	0.14789009
Department of Education	1998	0.69969328
Department of the Interior	1998	0.61508630
Department of Transportation	1998	0.61455910
Environmental Protection Agency	1998	0.71992306
National Science Foundation	1998	0.93790414
Social Security Administration	1998	0.46108327
Department of Defense	1999	0.53147180
Department of Energy	1999	0.72407335
Department of Treasury	1999	0.86656050
Federal Emergency Management Agency	1999	0.39542488
Nuclear Regulatory Commission	1999	0.90883240
Department of Commerce	1999	0.66723575
Department of Health and Human Services	1999	1.00216275
Department of Labor	1999	0.36280326
Department of Veterans Affairs	1999	0.62895832
General Services Administration	1999	0.02389735
Office of Personnel Management	1999	0.87280571
Department of Agriculture	1999	0.74547650
Department of Housing and Urban Development	1999	0.35282241
Agency for International Development	1999	0.78690404
National Aeronautical Space Administration	1999	0.88536969
Small Business Administration	1999	0.18666687
Department of Education	1999	0.70266822
Department of the Interior	1999	0.56558090
Department of Transportation	1999	0.85314549
Environmental Protection Agency	1999	0.74471059
National Science Foundation	1999	0.92983257
Social Security Administration	1999	1.28311602
Department of Defense	2000	0.53935478
Department of Energy	2000	0.73739053
Department of Treasury	2000	0.68840436
Federal Emergency Management Agency	2000	0.68103545
Nuclear Regulatory Commission	2000	0.91483903
Department of Commerce	2000	0.74104317
Department of Health and Human Services	2000	1.02355332
Department of Labor	2000	1.08531358
Department of Veterans Affairs	2000	0.61941733
General Services Administration	2000	0.01041099
Office of Personnel Management	2000	0.81605179
Department of Agriculture	2000	1.09107832
Department of Housing and Urban Development	2000	0.32554985
Agency for International Development	2000	0.68063861
National Aeronautical Space Administration	2000	0.89921276
Small Business Administration	2000	0.15214257
Department of Education	2000	0.70016551
Department of the Interior	2000	0.66632804
Department of Transportation	2000	0.67795554
Environmental Protection Agency	2000	0.74575564
National Science Foundation	2000	0.92530690
Social Security Administration	2000	1.32245643

Budget Authority to Budgetary Resources	
Mean	0.677725618
Standard Error	0.034439773
Median	0.70593318
Mode	#N/A
Standard Deviation	0.279790035
Sample Variance	0.078282464
Kurtosis	0.398735832
Skewness	-0.464176802
Range	1.312045441
Minimum	0.010410986
Maximum	1.322456427
Sum	44.72989079
Count	66
Confidence Level(95.0%)	0.068780933

For identifying outliers:

Mean minus 3 Std Dev =	-0.161644489
Mean plus 3 Std Dev =	1.517095724

(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator: Earned Revenues

Denominator: Budget Authority

Ratio: *Self-Sufficiency*

Department of Defense	1998	0.11561736
Department of Energy	1998	0.32341304
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.46594084
Nuclear Regulatory Commission	1998	0.96095112
Department of Commerce	1998	0.32910492
Department of Health and Human Services	1998	0.04954384
Department of Labor	1998	0.05642063
Department of Veterans Affairs	1998	0.08120331
General Services Administration	1998	28.91885442
Office of Personnel Management	1998	0.87140919
Department of Agriculture	1998	0.12077246
Department of Housing and Urban Development	1998	0.14947711
Agency for International Development	1998	0.00816583
National Aeronautical Space Administration	1998	0.05241240
Small Business Administration	1998	0.00661486
Department of Education	1998	0.05976859
Department of the Interior	1998	0.19131632
Department of Transportation	1998	0.01811805
Environmental Protection Agency	1998	0.08992658
National Science Foundation	1998	0.02656023
Social Security Administration	1998	0.00623292
Department of Defense	1999	0.09724007
Department of Energy	1999	0.30795344
Department of Treasury	1999	0.03546190
Federal Emergency Management Agency	1999	0.44840348
Nuclear Regulatory Commission	1999	0.94130313
Department of Commerce	1999	0.28505450
Department of Health and Human Services	1999	0.04896129
Department of Labor	1999	0.05722991
Department of Veterans Affairs	1999	0.07866160
General Services Administration	1999	29.49130435
Office of Personnel Management	1999	0.88549305
Department of Agriculture	1999	0.09139040
Department of Housing and Urban Development	1999	0.11561369
Agency for International Development	1999	0.00856648
National Aeronautical Space Administration	1999	0.05986152
Small Business Administration	1999	0.43833645
Department of Education	1999	0.07343509
Department of the Interior	1999	0.22850202
Department of Transportation	1999	0.01762136
Environmental Protection Agency	1999	0.11467728
National Science Foundation	1999	0.01957542
Social Security Administration	1999	0.00632401
Department of Defense	2000	0.07746484
Department of Energy	2000	0.32396272
Department of Treasury	2000	0.02775045
Federal Emergency Management Agency	2000	0.34792532
Nuclear Regulatory Commission	2000	0.98106417
Department of Commerce	2000	0.18053134
Department of Health and Human Services	2000	0.09226785
Department of Labor	2000	0.06298071
Department of Veterans Affairs	2000	0.08753365
General Services Administration	2000	**69.87142857**
Office of Personnel Management	2000	0.95476516
Department of Agriculture	2000	0.07118834
Department of Housing and Urban Development	2000	0.17728611
Agency for International Development	2000	0.01058163
National Aeronautical Space Administration	2000	0.05408601
Small Business Administration	2000	0.48770812
Department of Education	2000	0.08939145
Department of the Interior	2000	0.19352408
Department of Transportation	2000	0.01674058
Environmental Protection Agency	2000	0.04620881
National Science Foundation	2000	0.02104749
Social Security Administration	2000	0.00653109

Self-Sufficiency	
Mean	2.150107336
Standard Error	1.210959603
Median	0.090658493
Mode	#N/A
Standard Deviation	9.837882317
Sample Variance	96.78392849
Kurtosis	36.67574397
Skewness	5.82727976
Range	69.86519565
Minimum	0.00623292
Maximum	69.87142857
Sum	141.9070842
Count	66
Confidence Level(95.0%)	2.418451838

For identifying outliers:

Mean minus 3 Std Dev =	-27.36353962
Mean plus 3 Std Dev =	31.66375429

(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator: Total Outlays

Denominator: Obligations Incurred, Net

	Ratio:	*Outlays to Obligations*
Department of Defense	1998	1.01288297
Department of Energy	1998	0.98999942
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.56798648
Nuclear Regulatory Commission	1998	1.04444771
Department of Commerce	1998	0.97243249
Department of Health and Human Services	1998	0.98306454
Department of Labor	1998	0.94909460
Department of Veterans Affairs	1998	0.99010110
General Services Administration	1998	**-133.8888889**
Office of Personnel Management	1998	0.99544916
Department of Agriculture	1998	0.99578582
Department of Housing and Urban Development	1998	1.35400404
Agency for International Development	1998	0.98510972
National Aeronautical Space Administration	1998	1.04271096
Small Business Administration	1998	0.45095843
Department of Education	1998	0.89205519
Department of the Interior	1998	0.97217592
Department of Transportation	1998	0.98596478
Environmental Protection Agency	1998	0.89459094
National Science Foundation	1998	0.94810661
Social Security Administration	1998	0.99672869
Department of Defense	1999	0.98423227
Department of Energy	1999	0.97869917
Department of Treasury	1999	1.00186748
Federal Emergency Management Agency	1999	0.99205347
Nuclear Regulatory Commission	1999	1.01725666
Department of Commerce	1999	0.96058548
Department of Health and Human Services	1999	0.98006517
Department of Labor	1999	0.96129668
Department of Veterans Affairs	1999	1.00534000
General Services Administration	1999	-0.06754032
Office of Personnel Management	1999	0.99626402
Department of Agriculture	1999	0.93232169
Department of Housing and Urban Development	1999	1.21291915
Agency for International Development	1999	0.85426754
National Aeronautical Space Administration	1999	0.98893726
Small Business Administration	1999	1.23753098
Department of Education	1999	0.94743733
Department of the Interior	1999	0.97810978
Department of Transportation	1999	0.91075393
Environmental Protection Agency	1999	0.96257539
National Science Foundation	1999	0.88658723
Social Security Administration	1999	1.00013457
Department of Defense	2000	0.99801157
Department of Energy	2000	0.97660002
Department of Treasury	2000	1.00717802
Federal Emergency Management Agency	2000	1.24585858
Nuclear Regulatory Commission	2000	1.02659795
Department of Commerce	2000	0.95499092
Department of Health and Human Services	2000	0.98115902
Department of Labor	2000	1.01062071
Department of Veterans Affairs	2000	1.03908935
General Services Administration	2000	-0.21350365
Office of Personnel Management	2000	0.99396427
Department of Agriculture	2000	1.00088884
Department of Housing and Urban Development	2000	1.20023957
Agency for International Development	2000	0.98435643
National Aeronautical Space Administration	2000	0.98211374
Small Business Administration	2000	0.61538583
Department of Education	2000	0.92075543
Department of the Interior	2000	0.96884440
Department of Transportation	2000	0.90581902
Environmental Protection Agency	2000	1.00170795
National Science Foundation	2000	0.89075855
Social Security Administration	2000	0.99573415

Outlays to Obligations	
Mean	-1.101273522
Standard Error	2.043084893
Median	0.983648407
Mode	#N/A
Standard Deviation	16.59810013
Sample Variance	275.496928
Kurtosis	65.97314772
Skewness	-8.121605733
Range	135.2428929
Minimum	-133.8888889
Maximum	1.354004042
Sum	-72.68405247
Count	66
Confidence Level(95.0%)	4.080319776

For identifying outliers:

Mean minus 3 Std Dev =	-50.89557392
Mean plus 3 Std Dev =	48.69302688

(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator: Obligations Incurred, Net

Denominator: Total Budgetary Resources

	Ratio:	*Net Obligations to Total Budgetary Resources*
Department of Defense	1998	0.50733908
Department of Energy	1998	0.70048467
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.42933762
Nuclear Regulatory Commission	1998	0.90484607
Department of Commerce	1998	0.65348152
Department of Health and Human Services	1998	0.70368330
Department of Labor	1998	0.30965041
Department of Veterans Affairs	1998	0.59935609
General Services Administration	1998	-0.00052347
Office of Personnel Management	1998	0.53463050
Department of Agriculture	1998	0.54648756
Department of Housing and Urban Development	1998	0.28770606
Agency for International Development	1998	0.59335038
National Aeronautical Space Administration	1998	0.88933871
Small Business Administration	1998	0.20763459
Department of Education	1998	0.67142200
Department of the Interior	1998	0.56915182
Department of Transportation	1998	0.48489768
Environmental Protection Agency	1998	0.73528380
National Science Foundation	1998	0.91234694
Social Security Administration	1998	0.37358923
Department of Defense	1999	0.50277253
Department of Energy	1999	0.68505657
Department of Treasury	1999	0.84983562
Federal Emergency Management Agency	1999	0.49420259
Nuclear Regulatory Commission	1999	0.91130597
Department of Commerce	1999	0.64789940
Department of Health and Human Services	1999	0.95308316
Department of Labor	1999	0.29778276
Department of Veterans Affairs	1999	0.58632671
General Services Administration	1999	0.05153514
Office of Personnel Management	1999	0.52926154
Department of Agriculture	1999	0.58933344
Department of Housing and Urban Development	1999	0.30043263
Agency for International Development	1999	0.64168795
National Aeronautical Space Administration	1999	0.89540618
Small Business Administration	1999	0.06547898
Department of Education	1999	0.60367189
Department of the Interior	1999	0.56642806
Department of Transportation	1999	0.69619457
Environmental Protection Agency	1999	0.72409635
National Science Foundation	1999	0.91633132
Social Security Administration	1999	0.99138704
Department of Defense	2000	0.51412115
Department of Energy	2000	0.66164136
Department of Treasury	2000	0.67790876
Federal Emergency Management Agency	2000	0.37265156
Nuclear Regulatory Commission	2000	0.91373367
Department of Commerce	2000	0.68750320
Department of Health and Human Services	2000	0.96256995
Department of Labor	2000	0.87429371
Department of Veterans Affairs	2000	0.59260013
General Services Administration	2000	-0.02716772
Office of Personnel Management	2000	0.52741752
Department of Agriculture	2000	0.60331250
Department of Housing and Urban Development	2000	0.29284520
Agency for International Development	2000	0.56166111
National Aeronautical Space Administration	2000	0.90133755
Small Business Administration	2000	0.09680855
Department of Education	2000	0.64960017
Department of the Interior	2000	0.66050129
Department of Transportation	2000	0.62194049
Environmental Protection Agency	2000	0.73208959
National Science Foundation	2000	0.90538242
Social Security Administration	2000	0.99083429

Net Obligations to Total Budgetary Resources	
Mean	0.603922919
Standard Error	0.031330557
Median	0.61280619
Mode	#N/A
Standard Deviation	0.254530647
Sample Variance	0.06478585
Kurtosis	0.037619182
Skewness	-0.598569077
Range	1.018554754
Minimum	-0.027167716
Maximum	0.991387038
Sum	39.85891264
Count	66
Confidence Level(95.0%)	0.062571404

For identifying outliers:

Mean minus 3 Std Dev =	-0.159669023
Mean plus 3 Std Dev =	1.36751486

(Outliers are in bold, with the cell highlighted)

Ratio Type:	Budgetary Integrity	
Numerator:	Total Budgetary Resources - Unobligated Balance (End)	
Denominator:	Total Budgetary Resources	
Ratio:	*Utilization Ratio*	
Department of Defense	1998	0.68898092
Department of Energy	1998	0.87117664
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.61513324
Nuclear Regulatory Commission	1998	0.93302749
Department of Commerce	1998	0.89344423
Department of Health and Human Services	1998	0.72012919
Department of Labor	1998	0.32699640
Department of Veterans Affairs	1998	0.66982061
General Services Administration	1998	0.79311348
Office of Personnel Management	1998	0.38415769
Department of Agriculture	1998	0.59920813
Department of Housing and Urban Development	1998	0.40464899
Agency for International Development	1998	0.63903743
National Aeronautical Space Administration	1998	0.92865995
Small Business Administration	1998	0.46289711
Department of Education	1998	0.79142826
Department of the Interior	1998	0.78977169
Department of Transportation	1998	0.29853505
Environmental Protection Agency	1998	0.75329417
National Science Foundation	1998	0.95437551
Social Security Administration	1998	0.37599828
Department of Defense	1999	0.67937085
Department of Energy	1999	0.85489661
Department of Treasury	1999	0.86585485
Federal Emergency Management Agency	1999	0.73309566
Nuclear Regulatory Commission	1999	0.93484490
Department of Commerce	1999	0.90107447
Department of Health and Human Services	1999	0.58590531
Department of Labor	1999	0.31604806
Department of Veterans Affairs	1999	0.69270097
General Services Administration	1999	0.79931425
Office of Personnel Management	1999	0.38431772
Department of Agriculture	1999	0.63040093
Department of Housing and Urban Development	1999	0.49257314
Agency for International Development	1999	0.66143434
National Aeronautical Space Administration	1999	0.94100185
Small Business Administration	1999	0.28404483
Department of Education	1999	0.73921962
Department of the Interior	1999	0.80878730
Department of Transportation	1999	**-0.03420321**
Environmental Protection Agency	1999	0.75011346
National Science Foundation	1999	0.94883047
Social Security Administration	1999	0.70773037
Department of Defense	2000	0.68127470
Department of Energy	2000	0.79580978
Department of Treasury	2000	0.89731347
Federal Emergency Management Agency	2000	0.41767356
Nuclear Regulatory Commission	2000	0.94095081
Department of Commerce	2000	0.86601303
Department of Health and Human Services	2000	0.91385316
Department of Labor	2000	0.69560641
Department of Veterans Affairs	2000	0.70022528
General Services Administration	2000	0.77556889
Office of Personnel Management	2000	0.44832687
Department of Agriculture	2000	0.30961574
Department of Housing and Urban Development	2000	0.44365843
Agency for International Development	2000	0.68579703
National Aeronautical Space Administration	2000	0.94520240
Small Business Administration	2000	0.35086438
Department of Education	2000	0.77883463
Department of the Interior	2000	0.79904378
Department of Transportation	2000	0.10735646
Environmental Protection Agency	2000	0.79169202
National Science Foundation	2000	0.93669043
Social Security Administration	2000	0.66818765

	Utilization Ratio
Mean	0.674137444
Standard Error	0.028336
Median	0.71392978
Mode	#N/A
Standard Deviation	0.230202751
Sample Variance	0.052993307
Kurtosis	0.276911458
Skewness	-0.887039323
Range	1.006524439
Minimum	-0.034203211
Maximum	0.972321228
Sum	44.49307133
Count	66
Confidence Level(95.0%)	0.056590865

For identifying outliers:

Mean minus 3 Std Dev =	-0.01647081
Mean plus 3 Std Dev =	1.364745698

(Outliers are in bold, with the cell highlighted)

Ratio Type: Budgetary Integrity

Numerator: Total Liabilities Not Covered by Budgetary Resources

Denominator: Total Liabilities

		Ratio: *Percentage of Uncovered Liabilities*
Department of Defense	1998	0.81322877
Department of Energy	1998	0.84224218
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00577123
Nuclear Regulatory Commission	1998	0.29611206
Department of Commerce	1998	0.41174692
Department of Health and Human Services	1998	0.12022844
Department of Labor	1998	0.86530755
Department of Veterans Affairs	1998	0.95389856
General Services Administration	1998	0.16095771
Office of Personnel Management	1998	0.99412262
Department of Agriculture	1998	0.01560692
Department of Housing and Urban Development	1998	0.29063913
Agency for International Development	1998	0.04420411
National Aeronautical Space Administration	1998	0.34189403
Small Business Administration	1998	0.00276326
Department of Education	1998	0.00062360
Department of the Interior	1998	0.15110324
Department of Transportation	1998	0.69758300
Environmental Protection Agency	1998	0.11154210
National Science Foundation	1998	0.04611712
Social Security Administration	1998	0.07362947
Department of Defense	1999	0.81143651
Department of Energy	1999	0.86147352
Department of Treasury	1999	0.99134326
Federal Emergency Management Agency	1999	0.01758581
Nuclear Regulatory Commission	1999	0.26886986
Department of Commerce	1999	0.32640215
Department of Health and Human Services	1999	0.11378067
Department of Labor	1999	0.79034117
Department of Veterans Affairs	1999	0.94087553
General Services Administration	1999	0.15302178
Office of Personnel Management	1999	0.99407767
Department of Agriculture	1999	0.02933549
Department of Housing and Urban Development	1999	0.27953366
Agency for International Development	1999	0.05203832
National Aeronautical Space Administration	1999	0.29300784
Small Business Administration	1999	0.00279353
Department of Education	1999	0.00144922
Department of the Interior	1999	0.14959643
Department of Transportation	1999	0.81508441
Environmental Protection Agency	1999	0.06464925
National Science Foundation	1999	0.03390728
Social Security Administration	1999	0.08051212
Department of Defense	2000	0.80168504
Department of Energy	2000	0.97157367
Department of Treasury	2000	0.94107317
Federal Emergency Management Agency	2000	0.00906288
Nuclear Regulatory Commission	2000	0.27260657
Department of Commerce	2000	0.30344008
Department of Health and Human Services	2000	0.13614584
Department of Labor	2000	0.77505339
Department of Veterans Affairs	2000	0.95415430
General Services Administration	2000	0.16096513
Office of Personnel Management	2000	0.99397076
Department of Agriculture	2000	0.03387432
Department of Housing and Urban Development	2000	0.24578831
Agency for International Development	2000	0.05422233
National Aeronautical Space Administration	2000	0.29142554
Small Business Administration	2000	0.07085438
Department of Education	2000	0.00319259
Department of the Interior	2000	0.22764382
Department of Transportation	2000	0.78474863
Environmental Protection Agency	2000	0.08025432
National Science Foundation	2000	0.03157889
Social Security Administration	2000	0.07838799

	Percentage of Uncovered Liabilities
Mean	0.371279708
Standard Error	0.045488046
Median	0.236716064
Mode	#N/A
Standard Deviation	0.369546629
Sample Variance	0.136564711
Kurtosis	-1.294210865
Skewness	0.654190405
Range	0.993499012
Minimum	0.000623605
Maximum	0.994122617
Sum	24.5044607
Count	66
Confidence Level(95.0%)	0.090845844

For identifying outliers:

Mean minus 3 Std Dev =	-0.737360181
Mean plus 3 Std Dev =	1.479919596

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Liabilities

Denominator: Total Assets

		Ratio: *Liabilities to Assets*
Department of Defense	1998	1.60440795
Department of Energy	1998	2.35125089
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.23763739
Nuclear Regulatory Commission	1998	0.46566403
Department of Commerce	1998	0.25240316
Department of Health and Human Services	1998	0.20018785
Department of Labor	1998	0.09212799
Department of Veterans Affairs	1998	**13.15864243**
General Services Administration	1998	0.28496016
Office of Personnel Management	1998	2.38555042
Department of Agriculture	1998	0.88394855
Department of Housing and Urban Development	1998	0.31541408
Agency for International Development	1998	0.52070688
National Aeronautical Space Administration	1998	0.16656238
Small Business Administration	1998	0.99846572
Department of Education	1998	0.56853495
Department of the Interior	1998	0.20994298
Department of Transportation	1998	0.56640378
Environmental Protection Agency	1998	0.08831965
National Science Foundation	1998	0.05479813
Social Security Administration	1998	0.05832966
Department of Defense	1999	1.66774850
Department of Energy	1999	2.82303184
Department of Treasury	1999	0.98146643
Federal Emergency Management Agency	1999	0.30600706
Nuclear Regulatory Commission	1999	0.49285206
Department of Commerce	1999	0.26584970
Department of Health and Human Services	1999	0.17452528
Department of Labor	1999	0.08599043
Department of Veterans Affairs	1999	**10.58342716**
General Services Administration	1999	0.26656676
Office of Personnel Management	1999	2.29821663
Department of Agriculture	1999	0.98983400
Department of Housing and Urban Development	1999	0.30533976
Agency for International Development	1999	0.49065462
National Aeronautical Space Administration	1999	0.14424010
Small Business Administration	1999	0.97598331
Department of Education	1999	0.70689994
Department of the Interior	1999	0.20856786
Department of Transportation	1999	0.38883814
Environmental Protection Agency	1999	0.10718609
National Science Foundation	1999	0.07269545
Social Security Administration	1999	0.05044253
Department of Defense	2000	1.62590533
Department of Energy	2000	2.81136431
Department of Treasury	2000	0.98591041
Federal Emergency Management Agency	2000	0.25709709
Nuclear Regulatory Commission	2000	0.57441333
Department of Commerce	2000	0.27043293
Department of Health and Human Services	2000	0.15019655
Department of Labor	2000	0.08918946
Department of Veterans Affairs	2000	**13.10742561**
General Services Administration	2000	0.27259213
Office of Personnel Management	2000	2.27404681
Department of Agriculture	2000	0.93157412
Department of Housing and Urban Development	2000	0.30121375
Agency for International Development	2000	0.48261342
National Aeronautical Space Administration	2000	0.12862508
Small Business Administration	2000	1.00376999
Department of Education	2000	0.77647829
Department of the Interior	2000	0.18002578
Department of Transportation	2000	0.37485119
Environmental Protection Agency	2000	0.10803920
National Science Foundation	2000	0.07444890
Social Security Administration	2000	0.04479439

	Liabilities to Assets
Mean	1.176484121
Standard Error	0.314559139
Median	0.345132638
Mode	#N/A
Standard Deviation	2.555490528
Sample Variance	6.53053184
Kurtosis	16.14922228
Skewness	4.020352777
Range	13.11384804
Minimum	0.044794391
Maximum	13.15864243
Sum	77.64795199
Count	66
Confidence Level(95.0%)	0.628217595

For identifying outliers:

Mean minus 3 Std Dev =	-6.489987464
Mean plus 3 Std Dev =	8.842955706

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Liabilities - Non Entity Assets

Denominator: Entity Assets

	Ratio:	*Entity Liabilities to Entity Assets*
Department of Defense	1998	1.60592104
Department of Energy	1998	2.35125089
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.23763739
Nuclear Regulatory Commission	1998	0.46558092
Department of Commerce	1998	0.24157088
Department of Health and Human Services	1998	0.19577861
Department of Labor	1998	0.09032198
Department of Veterans Affairs	1998	**13.48396178**
General Services Administration	1998	0.28008424
Office of Personnel Management	1998	2.38555042
Department of Agriculture	1998	0.88322456
Department of Housing and Urban Development	1998	0.31094455
Agency for International Development	1998	0.52070688
National Aeronautical Space Administration	1998	0.16641000
Small Business Administration	1998	0.99846572
Department of Education	1998	0.55937652
Department of the Interior	1998	0.12038236
Department of Transportation	1998	0.56000098
Environmental Protection Agency	1998	0.08831965
National Science Foundation	1998	0.05479813
Social Security Administration	1998	0.05625136
Department of Defense	1999	1.67072971
Department of Energy	1999	2.82303184
Department of Treasury	1999	0.39381041
Federal Emergency Management Agency	1999	0.30600706
Nuclear Regulatory Commission	1999	0.49275548
Department of Commerce	1999	0.25583634
Department of Health and Human Services	1999	0.17420303
Department of Labor	1999	0.08390558
Department of Veterans Affairs	1999	**10.95470880**
General Services Administration	1999	0.26301176
Office of Personnel Management	1999	2.29821663
Department of Agriculture	1999	0.98978925
Department of Housing and Urban Development	1999	0.30060668
Agency for International Development	1999	0.48739055
National Aeronautical Space Administration	1999	0.14414831
Small Business Administration	1999	0.97598331
Department of Education	1999	0.70168763
Department of the Interior	1999	0.11930031
Department of Transportation	1999	0.37924432
Environmental Protection Agency	1999	0.10707407
National Science Foundation	1999	0.07269545
Social Security Administration	1999	0.04844339
Department of Defense	2000	1.63037031
Department of Energy	2000	2.81136431
Department of Treasury	2000	0.44524337
Federal Emergency Management Agency	2000	0.25709709
Nuclear Regulatory Commission	2000	0.57400950
Department of Commerce	2000	0.26145227
Department of Health and Human Services	2000	0.14991377
Department of Labor	2000	0.08695621
Department of Veterans Affairs	2000	**13.12038534**
General Services Administration	2000	0.26943263
Office of Personnel Management	2000	2.27404681
Department of Agriculture	2000	0.93144574
Department of Housing and Urban Development	2000	0.29654215
Agency for International Development	2000	0.48134794
National Aeronautical Space Administration	2000	0.12845585
Small Business Administration	2000	1.00376999
Department of Education	2000	0.77220602
Department of the Interior	2000	0.12974204
Department of Transportation	2000	0.36615852
Environmental Protection Agency	2000	0.10768946
National Science Foundation	2000	0.07444890
Social Security Administration	2000	0.04308834

Entity Liabilities to Entity Assets	
Mean	1.164948584
Standard Error	0.320822872
Median	0.338551536
Mode	#N/A
Standard Deviation	2.606377335
Sample Variance	6.793202811
Kurtosis	16.12663415
Skewness	4.027315831
Range	13.44087345
Minimum	0.043088336
Maximum	13.48396178
Sum	76.88660657
Count	66
Confidence Level(95.0%)	0.640727125

For identifying outliers:

Mean minus 3 Std Dev =	-6.65418342
Mean plus 3 Std Dev =	8.984080589

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Liabilities

Denominator: Net Position

	Ratio:	*Total Liabilities to Net Position*
Department of Defense	1998	-0.49578640
Department of Energy	1998	-0.27450728
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.30991280
Nuclear Regulatory Commission	1998	0.61342548
Department of Commerce	1998	0.19860562
Department of Health and Human Services	1998	0.22020118
Department of Labor	1998	0.01366817
Department of Veterans Affairs	1998	-0.04989310
General Services Administration	1998	0.33437805
Office of Personnel Management	1998	-0.01011930
Department of Agriculture	1998	7.50187244
Department of Housing and Urban Development	1998	0.32682882
Agency for International Development	1998	1.03839497
National Aeronautical Space Administration	1998	0.13152237
Small Business Administration	1998	**648.94801950**
Department of Education	1998	1.31686311
Department of the Interior	1998	0.22456452
Department of Transportation	1998	0.39504525
Environmental Protection Agency	1998	0.08606996
National Science Foundation	1998	0.05530141
Social Security Administration	1998	0.05738195
Department of Defense	1999	-0.47095047
Department of Energy	1999	-0.21451334
Department of Treasury	1999	0.45874338
Federal Emergency Management Agency	1999	0.43318261
Nuclear Regulatory Commission	1999	0.71052049
Department of Commerce	1999	0.23473708
Department of Health and Human Services	1999	0.18736816
Department of Labor	1999	0.01972480
Department of Veterans Affairs	1999	-0.06529392
General Services Administration	1999	0.30783475
Office of Personnel Management	1999	-0.01048422
Department of Agriculture	1999	-30.44982606
Department of Housing and Urban Development	1999	0.31667868
Agency for International Development	1999	0.91317559
National Aeronautical Space Administration	1999	0.11916499
Small Business Administration	1999	40.52417986
Department of Education	1999	2.40830896
Department of the Interior	1999	0.22410874
Department of Transportation	1999	0.11763866
Environmental Protection Agency	1999	0.11229282
National Science Foundation	1999	0.07573622
Social Security Administration	1999	0.04884517
Department of Defense	2000	-0.51515993
Department of Energy	2000	-0.04411966
Department of Treasury	2000	3.34844893
Federal Emergency Management Agency	2000	0.34293452
Nuclear Regulatory Commission	2000	0.98176123
Department of Commerce	2000	0.25819798
Department of Health and Human Services	2000	0.15267992
Department of Labor	2000	0.02202749
Department of Veterans Affairs	2000	-0.04963228
General Services Administration	2000	0.31442373
Office of Personnel Management	2000	-0.01076158
Department of Agriculture	2000	13.15317749
Department of Housing and Urban Development	2000	0.32510503
Agency for International Development	2000	0.88221267
National Aeronautical Space Administration	2000	0.10459384
Small Business Administration	2000	-247.38773798
Department of Education	2000	3.46274784
Department of the Interior	2000	0.16957121
Department of Transportation	2000	0.12906885
Environmental Protection Agency	2000	0.11140466
National Science Foundation	2000	0.07789725
Social Security Administration	2000	0.04321902

Total Liabilities to Net Position	
Mean	6.875565211
Standard Error	10.60030195
Median	0.178469684
Mode	#N/A
Standard Deviation	86.11726012
Sample Variance	7416.18249
Kurtosis	50.27833184
Skewness	6.166436356
Range	896.3357575
Minimum	-247.387738
Maximum	648.9480195
Sum	453.7873039
Count	66
Confidence Level(95.0%)	21.17025182

For identifying outliers:	
Mean minus 3 Std Dev =	-251.4762151
Mean plus 3 Std Dev =	265.2273456

(Outliers are in bold, with the cell highlighted)

Ratio Type:	Operating Performance
Numerator:	Earned Revenues (Assigned and Not Assigned to Programs)
Denominator:	Entity Assets

		Earned Revenues to Entity Assets
	Ratio:	
Department of Defense	1998	0.06292070
Department of Energy	1998	0.05759216
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.13649171
Nuclear Regulatory Commission	1998	**1.96463244**
Department of Commerce	1998	0.16522862
Department of Health and Human Services	1998	0.09577819
Department of Labor	1998	0.02766255
Department of Veterans Affairs	1998	0.08119971
General Services Administration	1998	0.60755114
Office of Personnel Management	1998	0.13660527
Department of Agriculture	1998	0.07489445
Department of Housing and Urban Development	1998	0.04401300
Agency for International Development	1998	0.00286944
National Aeronautical Space Administration	1998	0.02378473
Small Business Administration	1998	0.00069599
Department of Education	1998	0.03394201
Department of the Interior	1998	0.04178365
Department of Transportation	1998	0.01432522
Environmental Protection Agency	1998	0.03816629
National Science Foundation	1998	0.02249864
Social Security Administration	1998	0.00426408
Department of Defense	1999	0.05446518
Department of Energy	1999	0.05845411
Department of Treasury	1999	0.06416539
Federal Emergency Management Agency	1999	0.17350123
Nuclear Regulatory Commission	1999	**1.93677212**
Department of Commerce	1999	0.17026626
Department of Health and Human Services	1999	0.08739798
Department of Labor	1999	0.02532900
Department of Veterans Affairs	1999	0.07963172
General Services Administration	1999	0.63840000
Office of Personnel Management	1999	0.13418195
Department of Agriculture	1999	0.06938897
Department of Housing and Urban Development	1999	0.03696099
Agency for International Development	1999	0.00327526
National Aeronautical Space Administration	1999	0.02547168
Small Business Administration	1999	0.05700479
Department of Education	1999	0.03927928
Department of the Interior	1999	0.05140416
Department of Transportation	1999	0.01337079
Environmental Protection Agency	1999	0.05012254
National Science Foundation	1999	0.01600548
Social Security Administration	1999	0.00397128
Department of Defense	2000	0.04476307
Department of Energy	2000	0.06405430
Department of Treasury	2000	0.06977671
Federal Emergency Management Agency	2000	0.16952310
Nuclear Regulatory Commission	2000	**2.05145259**
Department of Commerce	2000	0.15489626
Department of Health and Human Services	2000	0.15389095
Department of Labor	2000	0.02454808
Department of Veterans Affairs	2000	0.09701883
General Services Administration	2000	0.66387657
Office of Personnel Management	2000	0.13165955
Department of Agriculture	2000	0.08164827
Department of Housing and Urban Development	2000	0.04660825
Agency for International Development	2000	0.00375414
National Aeronautical Space Administration	2000	0.02140708
Small Business Administration	2000	0.05441397
Department of Education	2000	0.04356077
Department of the Interior	2000	0.04671075
Department of Transportation	2000	0.01122556
Environmental Protection Agency	2000	0.02119137
National Science Foundation	2000	0.01650079
Social Security Administration	2000	0.00380085

Earned Revenues to Entity Assets	
Mean	0.187489745
Standard Error	0.05292184
Median	0.054439577
Mode	#N/A
Standard Deviation	0.429939057
Sample Variance	0.184847593
Kurtosis	12.6283348
Skewness	3.599223581
Range	2.050756597
Minimum	0.000695993
Maximum	2.05145259
Sum	12.37432317
Count	66
Confidence Level(95.0%)	0.105692147

For identifying outliers:

Mean minus 3 Std Dev =	-1.102327426
Mean plus 3 Std Dev =	1.477306916

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Cost of Operations

Denominator: Appropriations Used

	Ratio:	*Net Cost of Operations to Appropriations Used*
Department of Defense	1998	1.01350971
Department of Energy	1998	1.24434443
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	1.02186854
Nuclear Regulatory Commission	1998	1.30181016
Department of Commerce	1998	0.97043349
Department of Health and Human Services	1998	2.25646083
Department of Labor	1998	4.47967042
Department of Veterans Affairs	1998	3.58683269
General Services Administration	1998	-0.09223301
Office of Personnel Management	1998	1.18002102
Department of Agriculture	1998	1.21555138
Department of Housing and Urban Development	1998	0.92638488
Agency for International Development	1998	1.02970142
National Aeronautical Space Administration	1998	1.00502089
Small Business Administration	1998	0.78651031
Department of Education	1998	1.05500554
Department of the Interior	1998	0.94065213
Department of Transportation	1998	4.07336030
Environmental Protection Agency	1998	0.90584563
National Science Foundation	1998	1.01653400
Social Security Administration	1998	**13.46603095**
Department of Defense	1999	1.28365005
Department of Energy	1999	1.86487895
Department of Treasury	1999	0.03364947
Federal Emergency Management Agency	1999	0.99707027
Nuclear Regulatory Commission	1999	1.29317226
Department of Commerce	1999	0.97678108
Department of Health and Human Services	1999	1.47116044
Department of Labor	1999	4.33020967
Department of Veterans Affairs	1999	-1.15216264
General Services Administration	1999	-0.84144427
Office of Personnel Management	1999	0.93634882
Department of Agriculture	1999	1.15102276
Department of Housing and Urban Development	1999	0.70986602
Agency for International Development	1999	1.01501129
National Aeronautical Space Administration	1999	0.83763141
Small Business Administration	1999	0.42459933
Department of Education	1999	1.03671293
Department of the Interior	1999	-0.91837651
Department of Transportation	1999	6.03877467
Environmental Protection Agency	1999	0.88767043
National Science Foundation	1999	1.01687727
Social Security Administration	1999	**13.55340780**
Department of Defense	2000	1.12350147
Department of Energy	2000	1.31903272
Department of Treasury	2000	0.03273377
Federal Emergency Management Agency	2000	0.82300242
Nuclear Regulatory Commission	2000	1.82581843
Department of Commerce	2000	1.01985010
Department of Health and Human Services	2000	1.46699573
Department of Labor	2000	4.30730306
Department of Veterans Affairs	2000	2.35804694
General Services Administration	2000	-0.99521531
Office of Personnel Management	2000	2.07867565
Department of Agriculture	2000	0.86495522
Department of Housing and Urban Development	2000	0.94771375
Agency for International Development	2000	1.01008363
National Aeronautical Space Administration	2000	0.82596945
Small Business Administration	2000	0.76571805
Department of Education	2000	0.87863326
Department of the Interior	2000	1.24582902
Department of Transportation	2000	7.50698484
Environmental Protection Agency	2000	1.12903145
National Science Foundation	2000	1.00893947
Social Security Administration	2000	**13.23689245**

Net Cost of Operations to Appropriations Used	
Mean	1.91034309
Standard Error	0.358882896
Median	1.018363683
Mode	#N/A
Standard Deviation	2.915578433
Sample Variance	8.500597597
Kurtosis	9.567170996
Skewness	3.025855816
Range	14.70557045
Minimum	-1.152162643
Maximum	13.5534078
Sum	126.0826439
Count	66
Confidence Level(95.0%)	0.716738196

For identifying outliers:	
Mean minus 3 Std Dev =	-6.836392208
Mean plus 3 Std Dev =	10.65707839

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Cost of Operations

Denominator: Non-Exchange Financing Sources + Earned Revenue

	Ratio:	*Total Cost of Operations to Total Financing*
Department of Defense	1998	0.99919330
Department of Energy	1998	1.53239377
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	1.01173469
Nuclear Regulatory Commission	1998	0.98717969
Department of Commerce	1998	0.95022868
Department of Health and Human Services	1998	0.98282592
Department of Labor	1998	0.79953279
Department of Veterans Affairs	1998	**3.35744882**
General Services Administration	1998	0.95403207
Office of Personnel Management	1998	1.04975643
Department of Agriculture	1998	1.16772049
Department of Housing and Urban Development	1998	0.99799561
Agency for International Development	1998	0.99133552
National Aeronautical Space Administration	1998	0.99762313
Small Business Administration	1998	2.20859423
Department of Education	1998	1.04904932
Department of the Interior	1998	0.84967211
Department of Transportation	1998	1.03357719
Environmental Protection Agency	1998	1.03578411
National Science Foundation	1998	0.98220298
Social Security Administration	1998	0.80500856
Department of Defense	1999	1.22314229
Department of Energy	1999	1.64416699
Department of Treasury	1999	0.05401848
Federal Emergency Management Agency	1999	0.99575097
Nuclear Regulatory Commission	1999	0.99297542
Department of Commerce	1999	0.96315169
Department of Health and Human Services	1999	1.09592482
Department of Labor	1999	0.83221842
Department of Veterans Affairs	1999	**-0.98150258**
General Services Administration	1999	0.91486382
Office of Personnel Management	1999	0.98199178
Department of Agriculture	1999	1.17370388
Department of Housing and Urban Development	1999	0.83887447
Agency for International Development	1999	1.00127788
National Aeronautical Space Administration	1999	0.83869226
Small Business Administration	1999	0.36345033
Department of Education	1999	1.03224713
Department of the Interior	1999	0.86454891
Department of Transportation	1999	0.73261300
Environmental Protection Agency	1999	1.03851778
National Science Foundation	1999	1.00387235
Social Security Administration	1999	0.77015043
Department of Defense	2000	1.07473231
Department of Energy	2000	1.20305969
Department of Treasury	2000	0.05744293
Federal Emergency Management Agency	2000	0.87459073
Nuclear Regulatory Commission	2000	1.01096264
Department of Commerce	2000	1.00194542
Department of Health and Human Services	2000	0.87572008
Department of Labor	2000	0.80649662
Department of Veterans Affairs	2000	**3.52488642**
General Services Administration	2000	0.93595138
Office of Personnel Management	2000	1.28990244
Department of Agriculture	2000	0.88836622
Department of Housing and Urban Development	2000	0.88513255
Agency for International Development	2000	0.99789186
National Aeronautical Space Administration	2000	0.82662528
Small Business Administration	2000	1.49991125
Department of Education	2000	0.98615661
Department of the Interior	2000	0.99240579
Department of Transportation	2000	0.89616563
Environmental Protection Agency	2000	1.02478542
National Science Foundation	2000	0.99619131
Social Security Administration	2000	0.74564446

	Total Cost of Operations to Total Financing
Mean	1.022497397
Standard Error	0.07033873
Median	0.991870656
Mode	#N/A
Standard Deviation	0.571434548
Sample Variance	0.326537442
Kurtosis	10.98572563
Skewness	1.726287915
Range	4.506389
Minimum	-0.981502579
Maximum	3.524886421
Sum	67.4848282
Count	66
Confidence Level(95.0%)	0.140476059

For identifying outliers:

Mean minus 3 Std Dev =	-0.691806246
Mean plus 3 Std Dev =	2.73680104

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator: PP&E

	Ratio:	*Net Results of Operations to PP&E*
Department of Defense	1998	0.00203004
Department of Energy	1998	-0.38487903
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	1.85909017
Nuclear Regulatory Commission	1998	0.16835184
Department of Commerce	1998	0.07536209
Department of Health and Human Services	1998	3.86773428
Department of Labor	1998	13.03563047
Department of Veterans Affairs	1998	-9.17753957
General Services Administration	1998	0.04008264
Office of Personnel Management	1998	-356.26249224
Department of Agriculture	1998	-2.59692721
Department of Housing and Urban Development	1998	-3.04166667
Agency for International Development	1998	1.96428571
National Aeronautical Space Administration	1998	0.00165554
Small Business Administration	1998	-531.70699708
Department of Education	1998	
Department of the Interior	1998	0.03789868
Department of Transportation	1998	-0.09865259
Environmental Protection Agency	1998	-0.86409029
National Science Foundation	1998	0.65731636
Social Security Administration	1998	324.51465798
Department of Defense	1999	-0.62729831
Department of Energy	1999	-0.79665964
Department of Treasury	1999	1.99398044
Federal Emergency Management Agency	1999	0.85264155
Nuclear Regulatory Commission	1999	0.08799151
Department of Commerce	1999	0.06240249
Department of Health and Human Services	1999	16.62019759
Department of Labor	1999	10.21546877
Department of Veterans Affairs	1999	7.94699236
General Services Administration	1999	0.08254282
Office of Personnel Management	1999	137.54529015
Department of Agriculture	1999	-2.82751323
Department of Housing and Urban Development	1999	-205.55172414
Agency for International Development	1999	-0.40032920
National Aeronautical Space Administration	1999	0.10040318
Small Business Administration	1999	20.49324324
Department of Education	1999	
Department of the Interior	1999	0.05712366
Department of Transportation	1999	1.04515237
Environmental Protection Agency	1999	-0.71851017
National Science Foundation	1999	-0.13075657
Social Security Administration	1999	370.48235294
Department of Defense	2000	-0.23167266
Department of Energy	2000	-0.26967019
Department of Treasury	2000	-2.25770609
Federal Emergency Management Agency	2000	23.52571449
Nuclear Regulatory Commission	2000	-0.13232463
Department of Commerce	2000	-0.00437726
Department of Health and Human Services	2000	16.65542522
Department of Labor	2000	11.49044401
Department of Veterans Affairs	2000	-5.36535801
General Services Administration	2000	0.03242277
Office of Personnel Management	2000	**-2882.50000000**
Department of Agriculture	2000	1.98829649
Department of Housing and Urban Development	2000	-59.74074074
Agency for International Development	2000	0.22419306
National Aeronautical Space Administration	2000	0.09732349
Small Business Administration	2000	
Department of Education	2000	406.04437643
Department of the Interior	2000	0.08941254
Department of Transportation	2000	0.34355501
Environmental Protection Agency	2000	5.43240055
National Science Foundation	2000	0.10178363
Social Security Administration	2000	446.89149560

Net Results of Operations to PP&E	
Mean	-35.52363241
Standard Error	48.82918698
Median	0.082542819
Mode	#N/A
Standard Deviation	387.5696564
Sample Variance	150210.2386
Kurtosis	48.7488943
Skewness	-6.556875771
Range	3329.391496
Minimum	-2882.5
Maximum	446.8914956
Sum	-2237.988842
Count	63
Confidence Level(95.0%)	97.60804621

For identifying outliers:	
Mean minus 3 Std Dev =	-1198.232602
Mean plus 3 Std Dev =	1127.185337

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Total Costs Not Assigned to Programs

Denominator: Total Program Costs

	Ratio:	*Costs Not Assigned to Programs to Program Costs*
Department of Defense	1998	0.00000000
Department of Energy	1998	**0.81095022**
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00000000
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.00059125
Department of Health and Human Services	1998	0.00000000
Department of Labor	1998	0.00194754
Department of Veterans Affairs	1998	0.00089195
General Services Administration	1998	0.00000000
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00015136
Department of Housing and Urban Development	1998	0.00826653
Agency for International Development	1998	-0.00045188
National Aeronautical Space Administration	1998	-0.00235461
Small Business Administration	1998	0.01076770
Department of Education	1998	0.03810293
Department of the Interior	1998	0.06175639
Department of Transportation	1998	0.00458543
Environmental Protection Agency	1998	0.00000000
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00268896
Department of Defense	1999	0.00000000
Department of Energy	1999	**1.34719644**
Department of Treasury	1999	0.03048720
Federal Emergency Management Agency	1999	0.00000000
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.00064813
Department of Health and Human Services	1999	0.00000000
Department of Labor	1999	0.00166611
Department of Veterans Affairs	1999	-0.00122255
General Services Administration	1999	0.00000000
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00045716
Department of Housing and Urban Development	1999	0.01272638
Agency for International Development	1999	-0.00050780
National Aeronautical Space Administration	1999	-0.16046263
Small Business Administration	1999	0.02396819
Department of Education	1999	0.00501949
Department of the Interior	1999	0.06963091
Department of Transportation	1999	0.00548447
Environmental Protection Agency	1999	0.00000000
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00253446
Department of Defense	2000	0.00000000
Department of Energy	2000	0.60158824
Department of Treasury	2000	0.04654144
Federal Emergency Management Agency	2000	0.00000000
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00043445
Department of Health and Human Services	2000	0.00000000
Department of Labor	2000	0.00188037
Department of Veterans Affairs	2000	-0.00005728
General Services Administration	2000	0.00000000
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00137556
Department of Housing and Urban Development	2000	0.01001543
Agency for International Development	2000	-0.00092522
National Aeronautical Space Administration	2000	-0.16999203
Small Business Administration	2000	0.02642906
Department of Education	2000	0.00000000
Department of the Interior	2000	0.07084929
Department of Transportation	2000	0.00514215
Environmental Protection Agency	2000	0.01883446
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00251790

Costs Not Assigned to Programs to Program Costs	
Mean	0.058522345
Standard Error	0.029084511
Median	0.000292907
Mode	0
Standard Deviation	0.236283683
Sample Variance	0.055829979
Kurtosis	17.79562997
Skewness	4.15779533
Range	1.517188464
Minimum	-0.169992028
Maximum	1.347196435
Sum	3.862474768
Count	66
Confidence Level(95.0%)	0.058085743

For identifying outliers:

Mean minus 3 Std Dev =	-0.650328704
Mean plus 3 Std Dev =	0.767373394

(Outliers are in bold, with the cell highlighted)

Ratio Type:	Operating Performance	
Numerator:	Total Costs Not Assigned to Programs	
Denominator:	Net Cost of Operations	
	Ratio:	*Costs Not Assigned to Programs to Net Cost of Operations*
Department of Defense	1998	0.00000000
Department of Energy	1998	**0.62102608**
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00000000
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.00080053
Department of Health and Human Services	1998	0.00000000
Department of Labor	1998	0.00209249
Department of Veterans Affairs	1998	0.00091218
General Services Administration	1998	0.00000000
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00017555
Department of Housing and Urban Development	1998	0.00946843
Agency for International Development	1998	-0.00045544
National Aeronautical Space Administration	1998	-0.00247965
Small Business Administration	1998	0.01084305
Department of Education	1998	0.03987799
Department of the Interior	1998	0.07142584
Department of Transportation	1998	0.00466761
Environmental Protection Agency	1998	0.00000000
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00270267
Department of Defense	1999	0.00000000
Department of Energy	1999	**0.67604584**
Department of Treasury	1999	0.05753502
Federal Emergency Management Agency	1999	0.00000000
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.00084899
Department of Health and Human Services	1999	0.00000000
Department of Labor	1999	0.00178707
Department of Veterans Affairs	1999	-0.00113463
General Services Administration	1999	0.00000000
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00051534
Department of Housing and Urban Development	1999	0.01440443
Agency for International Development	1999	-0.00051286
National Aeronautical Space Administration	1999	-0.20479707
Small Business Administration	1999	0.02398504
Department of Education	1999	0.00556594
Department of the Interior	1999	-0.08160873
Department of Transportation	1999	0.00558348
Environmental Protection Agency	1999	0.00000000
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00254899
Department of Defense	2000	0.00000000
Department of Energy	2000	0.48037270
Department of Treasury	2000	0.07596974
Federal Emergency Management Agency	2000	0.00000000
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00051820
Department of Health and Human Services	2000	0.00000000
Department of Labor	2000	0.00202114
Department of Veterans Affairs	2000	-0.00009319
General Services Administration	2000	0.00000000
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00155929
Department of Housing and Urban Development	2000	0.01053792
Agency for International Development	2000	-0.00093515
National Aeronautical Space Administration	2000	-0.21845806
Small Business Administration	2000	0.06129284
Department of Education	2000	0.00000000
Department of the Interior	2000	0.08059839
Department of Transportation	2000	0.00521768
Environmental Protection Agency	2000	0.01942926
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00253372

Costs Not Assigned to Programs to Net Cost of Operations	
Mean	0.041738029
Standard Error	0.0217417
Median	8.77772E-05
Mode	0
Standard Deviation	0.176630406
Sample Variance	0.0311983
Kurtosis	15.40642244
Skewness	3.748978373
Range	1.190779289
Minimum	-0.218458061
Maximum	0.972321228
Sum	2.754709914
Count	66
Confidence Level(95.0%)	0.043421147
For identifying outliers:	
Mean minus 3 Std Dev =	-0.488153189
Mean plus 3 Std Dev =	0.571629247
(Outliers are in bold, with the cell highlighted)	

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator: Net Cost of Operations

		Ratio: *Return on Net Cost*
Department of Defense	1998	0.00091424
Department of Energy	1998	-0.36341138
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.01754980
Nuclear Regulatory Commission	1998	0.13592755
Department of Commerce	1998	0.07096012
Department of Health and Human Services	1998	0.01881240
Department of Labor	1998	0.26991624
Department of Veterans Affairs	1998	-0.71916815
General Services Administration	1998	**-15.31578947**
Office of Personnel Management	1998	-0.15205149
Department of Agriculture	1998	-0.16661328
Department of Housing and Urban Development	1998	-0.00231945
Agency for International Development	1998	0.00834978
National Aeronautical Space Administration	1998	0.00250314
Small Business Administration	1998	-0.55602626
Department of Education	1998	0.05079867
Department of the Interior	1998	0.07895330
Department of Transportation	1998	-0.03322023
Environmental Protection Agency	1998	-0.03836945
National Science Foundation	1998	0.01863206
Social Security Administration	1998	0.24411257
Department of Defense	1999	-0.19811435
Department of Energy	1999	-0.45774714
Department of Treasury	1999	0.49826079
Federal Emergency Management Agency	1999	0.00569472
Nuclear Regulatory Commission	1999	0.06106904
Department of Commerce	1999	0.05014734
Department of Health and Human Services	1999	0.08448394
Department of Labor	1999	0.21660482
Department of Veterans Affairs	1999	-1.87116084
General Services Administration	1999	-2.33768657
Office of Personnel Management	1999	0.06836882
Department of Agriculture	1999	-0.16690612
Department of Housing and Urban Development	1999	-0.22016620
Agency for International Development	1999	-0.00182916
National Aeronautical Space Administration	1999	0.20608313
Small Business Administration	1999	0.02944969
Department of Education	1999	-0.03481456
Department of the Interior	1999	-0.10360920
Department of Transportation	1999	0.37360348
Environmental Protection Agency	1999	-0.04197894
National Science Foundation	1999	-0.00394128
Social Security Administration	1999	0.30091950
Department of Defense	2000	-0.07502126
Department of Energy	2000	-0.21585713
Department of Treasury	2000	-0.50692097
Federal Emergency Management Agency	2000	0.21929258
Nuclear Regulatory Commission	2000	-0.11612647
Department of Commerce	2000	-0.00214234
Department of Health and Human Services	2000	0.08840124
Department of Labor	2000	0.25837806
Department of Veterans Affairs	2000	-0.57818470
General Services Administration	2000	-2.44230769
Office of Personnel Management	2000	-0.51878048
Department of Agriculture	2000	0.14264200
Department of Housing and Urban Development	2000	-0.04941184
Agency for International Development	2000	0.00119813
National Aeronautical Space Administration	2000	0.22371693
Small Business Administration	2000	-0.79338553
Department of Education	2000	0.01622002
Department of the Interior	2000	0.14817480
Department of Transportation	2000	0.11817172
Environmental Protection Agency	2000	0.35300434
National Science Foundation	2000	0.00391533
Social Security Administration	2000	0.34412987

	Return on Net Cost
Mean	-0.339111826
Standard Error	0.239946361
Median	0.003209235
Mode	#N/A
Standard Deviation	1.94933345
Sample Variance	3.799900898
Kurtosis	55.7010235
Skewness	-7.224736751
Range	16.2881107
Minimum	-15.31578947
Maximum	0.972321228
Sum	-22.38138054
Count	66
Confidence Level(95.0%)	0.479205678

For identifying outliers:

Mean minus 3 Std Dev =	-6.187112176
Mean plus 3 Std Dev =	5.508888523

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator Appropriations Used

	Ratio:	*Return on Appropriated Funds*
Department of Defense	1998	0.00092659
Department of Energy	1998	-0.45220893
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.01793359
Nuclear Regulatory Commission	1998	0.17695187
Department of Commerce	1998	0.06886208
Department of Health and Human Services	1998	0.04244945
Department of Labor	1998	1.20913578
Department of Veterans Affairs	1998	-2.57953583
General Services Administration	1998	1.41262136
Office of Personnel Management	1998	-0.17942395
Department of Agriculture	1998	-0.20252700
Department of Housing and Urban Development	1998	-0.00214870
Agency for International Development	1998	0.00859778
National Aeronautical Space Administration	1998	0.00251571
Small Business Administration	1998	-0.43732038
Department of Education	1998	0.05359288
Department of the Interior	1998	0.07426759
Department of Transportation	1998	-0.13531797
Environmental Protection Agency	1998	-0.03475680
National Science Foundation	1998	0.01894012
Social Security Administration	1998	3.28722737
Department of Defense	1999	-0.25430950
Department of Energy	1999	-0.85364300
Department of Treasury	1999	0.01676621
Federal Emergency Management Agency	1999	0.00567803
Nuclear Regulatory Commission	1999	0.07897278
Department of Commerce	1999	0.04898297
Department of Health and Human Services	1999	0.12428943
Department of Labor	1999	0.93794430
Department of Veterans Affairs	1999	2.15588162
General Services Administration	1999	1.96703297
Office of Personnel Management	1999	0.06401706
Department of Agriculture	1999	-0.19211274
Department of Housing and Urban Development	1999	-0.15628851
Agency for International Development	1999	-0.00185662
National Aeronautical Space Administration	1999	0.17262170
Small Business Administration	1999	0.01250432
Department of Education	1999	-0.03609271
Department of the Interior	1999	0.09515226
Department of Transportation	1999	2.25610723
Environmental Protection Agency	1999	-0.03726347
National Science Foundation	1999	-0.00400780
Social Security Administration	1999	**4.07848470**
Department of Defense	2000	-0.08428650
Department of Energy	2000	-0.28472262
Department of Treasury	2000	-0.01659343
Federal Emergency Management Agency	2000	0.18047832
Nuclear Regulatory Commission	2000	-0.21202584
Department of Commerce	2000	-0.00218486
Department of Health and Human Services	2000	0.12968425
Department of Labor	2000	1.11291260
Department of Veterans Affairs	2000	-1.36338666
General Services Administration	2000	2.43062201
Office of Personnel Management	2000	-1.07837636
Department of Agriculture	2000	0.12337894
Department of Housing and Urban Development	2000	-0.04682828
Agency for International Development	2000	0.00121022
National Aeronautical Space Administration	2000	0.18478335
Small Business Administration	2000	-0.60750962
Department of Education	2000	0.01425145
Department of the Interior	2000	0.18460047
Department of Transportation	2000	0.88711332
Environmental Protection Agency	2000	0.39855300
National Science Foundation	2000	0.00395033
Social Security Administration	2000	**4.55521014**

Return on Appropriated Funds	
Mean	0.307769687
Standard Error	0.137148844
Median	0.01550883
Mode	#N/A
Standard Deviation	1.114202472
Sample Variance	1.241447149
Kurtosis	5.049782354
Skewness	1.736362301
Range	7.134745965
Minimum	-2.579535825
Maximum	4.555210139
Sum	20.31279932
Count	66
Confidence Level(95.0%)	0.273904986

For identifying outliers:	
Mean minus 3 Std Dev =	-3.03483773
Mean plus 3 Std Dev =	3.650377103

(Outliers are in bold, with the cell highlighted)

Ratio Type: Operating Performance

Numerator: Net Results of Operations

Denominator: Average Net Position

	Ratio:	*Return on Average Net Position*
Department of Defense	1998	0.02125597
Department of Energy	1998	0.05935853
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00605064
Nuclear Regulatory Commission	1998	0.05143101
Department of Commerce	1998	0.04456687
Department of Health and Human Services	1998	0.03666944
Department of Labor	1998	0.11478749
Department of Veterans Affairs	1998	0.21555177
General Services Administration	1998	0.04128245
Office of Personnel Management	1998	0.00681501
Department of Agriculture	1998	-0.36215714
Department of Housing and Urban Development	1998	-0.00099904
Agency for International Development	1998	0.00443823
National Aeronautical Space Administration	1998	0.00124951
Small Business Administration	1998	-1.35904869
Department of Education	1998	0.04725860
Department of the Interior	1998	0.01660443
Department of Transportation	1998	-0.03441525
Environmental Protection Agency	1998	-0.01473755
National Science Foundation	1998	0.01625406
Social Security Administration	1998	0.15200248
Department of Defense	1999	0.19770571
Department of Energy	1999	0.09491763
Department of Treasury	1999	0.05686939
Federal Emergency Management Agency	1999	0.00376553
Nuclear Regulatory Commission	1999	0.02939210
Department of Commerce	1999	0.03676008
Department of Health and Human Services	1999	0.14685243
Department of Labor	1999	0.08485878
Department of Veterans Affairs	1999	-0.18548972
General Services Administration	1999	0.08348046
Office of Personnel Management	1999	-0.00247748
Department of Agriculture	1999	-2.05894818
Department of Housing and Urban Development	1999	-0.07882835
Agency for International Development	1999	-0.00123912
National Aeronautical Space Administration	1999	0.08971554
Small Business Administration	1999	0.07348594
Department of Education	1999	-0.03580785
Department of the Interior	1999	0.02388112
Department of Transportation	1999	0.42259313
Environmental Protection Agency	1999	-0.01776582
National Science Foundation	1999	-0.00326771
Social Security Administration	1999	0.16407694
Department of Defense	2000	0.06633170
Department of Energy	2000	0.02771862
Department of Treasury	2000	-0.05897443
Federal Emergency Management Agency	2000	0.10150050
Nuclear Regulatory Commission	2000	-0.05207440
Department of Commerce	2000	-0.00241158
Department of Health and Human Services	2000	0.13911620
Department of Labor	2000	0.09352178
Department of Veterans Affairs	2000	0.12404609
General Services Administration	2000	0.03194165
Office of Personnel Management	2000	0.04183477
Department of Agriculture	2000	**4.48199330**
Department of Housing and Urban Development	2000	-0.02158827
Agency for International Development	2000	0.00081701
National Aeronautical Space Administration	2000	0.08615368
Small Business Administration	2000	**-3.07826687**
Department of Education	2000	0.01843357
Department of the Interior	2000	0.03681499
Department of Transportation	2000	0.11175545
Environmental Protection Agency	2000	0.16450086
National Science Foundation	2000	0.00305432
Social Security Administration	2000	0.16802850

Return on Average Net Position	
Mean	0.024929061
Standard Error	0.09322112
Median	0.034305545
Mode	#N/A
Standard Deviation	0.757331955
Sample Variance	0.573551691
Kurtosis	23.05342615
Skewness	1.747048333
Range	7.560260169
Minimum	-3.078266869
Maximum	4.4819933
Sum	1.645318039
Count	66
Confidence Level(95.0%)	0.186175317

For identifying outliers:

Mean minus 3 Std Dev =	-2.247066805
Mean plus 3 Std Dev =	2.296924927

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: PP&E

Denominator: Total Assets

	Ratio:	Fixed Assets to Total Assets
Department of Defense	1998	0.21349860
Department of Energy	1998	0.20259369
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00251118
Nuclear Regulatory Commission	1998	0.16753671
Department of Commerce	1998	0.43227587
Department of Health and Human Services	1998	0.00716566
Department of Labor	1998	0.00747057
Department of Veterans Affairs	1998	0.25780474
General Services Administration	1998	0.72310757
Office of Personnel Management	1998	0.00002641
Department of Agriculture	1998	0.02984328
Department of Housing and Urban Development	1998	0.00021532
Agency for International Development	1998	0.00154508
National Aeronautical Space Administration	1998	0.71026861
Small Business Administration	1998	0.00004311
Department of Education	1998	0.00000000
Department of the Interior	1998	0.34291189
Department of Transportation	1998	0.21044084
Environmental Protection Agency	1998	0.01532081
National Science Foundation	1998	0.02254443
Social Security Administration	1998	0.00041024
Department of Defense	1999	0.19923473
Department of Energy	1999	0.18923176
Department of Treasury	1999	0.00045877
Federal Emergency Management Agency	1999	0.00346383
Nuclear Regulatory Commission	1999	0.17609871
Department of Commerce	1999	0.43436847
Department of Health and Human Services	1999	0.00670756
Department of Labor	1999	0.00720337
Department of Veterans Affairs	1999	0.24638186
General Services Administration	1999	0.71090713
Office of Personnel Management	1999	0.00002341
Department of Agriculture	1999	0.03191651
Department of Housing and Urban Development	1999	0.00026884
Agency for International Development	1999	0.00148946
National Aeronautical Space Administration	1999	0.73119729
Small Business Administration	1999	0.00004577
Department of Education	1999	0.00000000
Department of the Interior	1999	0.33034687
Department of Transportation	1999	0.19909654
Environmental Protection Agency	1999	0.02220940
National Science Foundation	1999	0.02218917
Social Security Administration	1999	0.00038863
Department of Defense	2000	0.18244536
Department of Energy	2000	0.18385019
Department of Treasury	2000	0.00045532
Federal Emergency Management Agency	2000	0.00298531
Nuclear Regulatory Commission	2000	0.18525218
Department of Commerce	2000	0.38744846
Department of Health and Human Services	2000	0.00654433
Department of Labor	2000	0.00716188
Department of Veterans Affairs	2000	0.26308126
General Services Administration	2000	0.70582935
Office of Personnel Management	2000	0.00001811
Department of Agriculture	2000	0.04326753
Department of Housing and Urban Development	2000	0.00025325
Agency for International Development	2000	0.00186549
National Aeronautical Space Administration	2000	0.73817025
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00001098
Department of the Interior	2000	0.33426164
Department of Transportation	2000	0.19130033
Environmental Protection Agency	2000	0.02698508
National Science Foundation	2000	0.02635334
Social Security Administration	2000	0.00033131

Fixed Assets to Total Assets	
Mean	0.165469014
Standard Error	0.029603863
Median	0.024448885
Mode	0
Standard Deviation	0.240502923
Sample Variance	0.057841656
Kurtosis	2.060836906
Skewness	1.671113935
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	10.9209549
Count	66
Confidence Level(95.0%)	0.059122961

For identifying outliers:	
Mean minus 3 Std Dev =	-0.556039756
Mean plus 3 Std Dev =	0.886977783

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: PP&E

Denominator: Entity Assets

	Ratio:	*Fixed Assets to Entity Assets*
Department of Defense	1998	0.21403308
Department of Energy	1998	0.20259369
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00251118
Nuclear Regulatory Commission	1998	0.16756277
Department of Commerce	1998	0.43853931
Department of Health and Human Services	1998	0.00720516
Department of Labor	1998	0.00748543
Department of Veterans Affairs	1998	0.26470262
General Services Administration	1998	0.72803851
Office of Personnel Management	1998	0.00002641
Department of Agriculture	1998	0.03002946
Department of Housing and Urban Development	1998	0.00021672
Agency for International Development	1998	0.00154508
National Aeronautical Space Administration	1998	0.71039846
Small Business Administration	1998	0.00004311
Department of Education	1998	0.00000000
Department of the Interior	1998	0.38178428
Department of Transportation	1998	0.21354836
Environmental Protection Agency	1998	0.01532081
National Science Foundation	1998	0.02254443
Social Security Administration	1998	0.00041114
Department of Defense	1999	0.20012423
Department of Energy	1999	0.18923176
Department of Treasury	1999	0.01500542
Federal Emergency Management Agency	1999	0.00346383
Nuclear Regulatory Commission	1999	0.17613225
Department of Commerce	1999	0.44029299
Department of Health and Human Services	1999	0.00671017
Department of Labor	1999	0.00721980
Department of Veterans Affairs	1999	0.25592719
General Services Administration	1999	0.71435294
Office of Personnel Management	1999	0.00002341
Department of Agriculture	1999	0.03205699
Department of Housing and Urban Development	1999	0.00027067
Agency for International Development	1999	0.00149901
National Aeronautical Space Administration	1999	0.73127572
Small Business Administration	1999	0.00004577
Department of Education	1999	0.00000000
Department of the Interior	1999	0.36760750
Department of Transportation	1999	0.20222189
Environmental Protection Agency	1999	0.02221219
National Science Foundation	1999	0.02218917
Social Security Administration	1999	0.00038945
Department of Defense	2000	0.18374685
Department of Energy	2000	0.18385019
Department of Treasury	2000	0.01792771
Federal Emergency Management Agency	2000	0.00298531
Nuclear Regulatory Commission	2000	0.18542797
Department of Commerce	2000	0.39221779
Department of Health and Human Services	2000	0.00654651
Department of Labor	2000	0.00717944
Department of Veterans Affairs	2000	0.26336286
General Services Administration	2000	0.70889512
Office of Personnel Management	2000	0.00001811
Department of Agriculture	2000	0.04334871
Department of Housing and Urban Development	2000	0.00025495
Agency for International Development	2000	0.00187005
National Aeronautical Space Administration	2000	0.73831361
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00001119
Department of the Interior	2000	0.35475975
Department of Transportation	2000	0.19396036
Environmental Protection Agency	2000	0.02699566
National Science Foundation	2000	0.02635334
Social Security Administration	2000	0.00033191

Fixed Assets to Entity Assets	
Mean	0.168295015
Standard Error	0.029804689
Median	0.024448885
Mode	0
Standard Deviation	0.242134435
Sample Variance	0.058629085
Kurtosis	1.895319743
Skewness	1.631973563
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	11.10747101
Count	66
Confidence Level(95.0%)	0.059524037

For identifying outliers:

Mean minus 3 Std Dev =	-0.55810829
Mean plus 3 Std Dev =	0.894698321

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: PP&E

Denominator: Net Position

Ratio: *Fixed Assets to Equity*

		Fixed Assets to Equity
Department of Defense	1998	-0.35323592
Department of Energy	1998	-0.14993048
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	0.00329394
Nuclear Regulatory Commission	1998	0.31354189
Department of Commerce	1998	0.57822057
Department of Health and Human Services	1998	0.00895917
Department of Labor	1998	0.00822866
Department of Veterans Affairs	1998	-0.02120341
General Services Administration	1998	1.01128291
Office of Personnel Management	1998	-0.00001906
Department of Agriculture	1998	0.25728869
Department of Housing and Urban Development	1998	0.00031452
Agency for International Development	1998	0.00322371
National Aeronautical Space Administration	1998	0.85221567
Small Business Administration	1998	0.02809978
Department of Education	1998	0.00000000
Department of the Interior	1998	0.43208326
Department of Transportation	1998	0.48533826
Environmental Protection Agency	1998	0.01680503
National Science Foundation	1998	0.02385145
Social Security Administration	1998	0.00043565
Department of Defense	1999	-0.29836792
Department of Energy	1999	-0.10380058
Department of Treasury	1999	0.02477074
Federal Emergency Management Agency	1999	0.00499116
Nuclear Regulatory Commission	1999	0.34723342
Department of Commerce	1999	0.56938120
Department of Health and Human Services	1999	0.00812569
Department of Labor	1999	0.00788106
Department of Veterans Affairs	1999	-0.02570916
General Services Administration	1999	0.96928676
Office of Personnel Management	1999	-0.00001803
Department of Agriculture	1999	**-1.01150656**
Department of Housing and Urban Development	1999	0.00038701
Agency for International Development	1999	0.00292427
National Aeronautical Space Administration	1999	0.85444210
Small Business Administration	1999	0.00190565
Department of Education	1999	0.00000000
Department of the Interior	1999	0.41740393
Department of Transportation	1999	0.32574024
Environmental Protection Agency	1999	0.02487573
National Science Foundation	1999	0.02392868
Social Security Administration	1999	0.00040928
Department of Defense	2000	-0.29149034
Department of Energy	2000	-0.10149819
Department of Treasury	2000	0.02624302
Federal Emergency Management Agency	2000	0.00401844
Nuclear Regulatory Commission	2000	0.43528662
Department of Commerce	2000	0.53106627
Department of Health and Human Services	2000	0.00770099
Department of Labor	2000	0.00786319
Department of Veterans Affairs	2000	-0.02172892
General Services Administration	2000	0.97033505
Office of Personnel Management	2000	-0.00001422
Department of Agriculture	2000	0.63232703
Department of Housing and Urban Development	2000	0.00036242
Agency for International Development	2000	0.00360560
National Aeronautical Space Administration	2000	0.84713277
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00004914
Department of the Interior	2000	0.40764896
Department of Transportation	2000	0.30600767
Environmental Protection Agency	2000	0.03025366
National Science Foundation	2000	0.02847313
Social Security Administration	2000	0.00034685

Fixed Assets to Equity	
Mean	0.158172566
Standard Error	0.044571701
Median	0.008003378
Mode	0
Standard Deviation	0.362102209
Sample Variance	0.131118009
Kurtosis	1.525621747
Skewness	0.514189997
Range	2.022789465
Minimum	-1.011506556
Maximum	1.011282908
Sum	10.43938936
Count	66
Confidence Level(95.0%)	0.089015778

For identifying outliers:

Mean minus 3 Std Dev =	-0.92813406
Mean plus 3 Std Dev =	1.244479192

(Outliers are in bold, with the cell highlighted)

Ratio Type:	Assessing Stewardship	
Numerator:	Inventory and Related Property	
Denominator:	Total Assets	
Ratio:	*Inventory to Assets*	
Department of Defense	1998	0.20658130
Department of Energy	1998	0.38106811
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00043866
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.01117165
Department of Health and Human Services	1998	0.00036976
Department of Labor	1998	0.00000000
Department of Veterans Affairs	1998	0.00194309
General Services Administration	1998	0.00981076
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00363835
Department of Housing and Urban Development	1998	0.00000000
Agency for International Development	1998	0.00148990
National Aeronautical Space Administration	1998	0.07580719
Small Business Administration	1998	0.00000000
Department of Education	1998	0.00000000
Department of the Interior	1998	0.00771691
Department of Transportation	1998	0.03335273
Environmental Protection Agency	1998	0.00000415
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00000000
Department of Defense	1999	0.21404806
Department of Energy	1999	0.38419131
Department of Treasury	1999	0.00007318
Federal Emergency Management Agency	1999	0.00045955
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.01116402
Department of Health and Human Services	1999	0.00027611
Department of Labor	1999	0.00000000
Department of Veterans Affairs	1999	0.00155575
General Services Administration	1999	0.00861706
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00382492
Department of Housing and Urban Development	1999	0.00000000
Agency for International Development	1999	0.00095302
National Aeronautical Space Administration	1999	0.07026388
Small Business Administration	1999	0.00000000
Department of Education	1999	0.00000000
Department of the Interior	1999	0.00761818
Department of Transportation	1999	0.02852161
Environmental Protection Agency	1999	0.00001318
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00000000
Department of Defense	2000	0.22548995
Department of Energy	2000	0.37452690
Department of Treasury	2000	0.00010069
Federal Emergency Management Agency	2000	0.00045182
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00969889
Department of Health and Human Services	2000	0.00020151
Department of Labor	2000	0.00000000
Department of Veterans Affairs	2000	0.00168350
General Services Administration	2000	0.00851428
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00466997
Department of Housing and Urban Development	2000	0.00000000
Agency for International Development	2000	0.00109547
National Aeronautical Space Administration	2000	0.07765395
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00000000
Department of the Interior	2000	0.00756668
Department of Transportation	2000	0.02729286
Environmental Protection Agency	2000	0.00030129
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00000000

Inventory to Assets	
Mean	0.048129415
Standard Error	0.017968879
Median	0.000445242
Mode	0
Standard Deviation	0.145979867
Sample Variance	0.021310122
Kurtosis	25.41189518
Skewness	4.630244848
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	3.176541362
Count	66
Confidence Level(95.0%)	0.035886308

For identifying outliers:

Mean minus 3 Std Dev =	-0.389810186
Mean plus 3 Std Dev =	0.486069015

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Inventory and Related Property

Denominator: Entity Assets

Ratio: *Inventory to Entity Assets*

Department of Defense	1998	0.20709846
Department of Energy	1998	0.38106811
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00043866
Nuclear Regulatory Commission	1998	0.00000000
Department of Commerce	1998	0.01133352
Department of Health and Human Services	1998	0.00037180
Department of Labor	1998	0.00000000
Department of Veterans Affairs	1998	0.00199508
General Services Administration	1998	0.00987766
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00366104
Department of Housing and Urban Development	1998	0.00000000
Agency for International Development	1998	0.00148990
National Aeronautical Space Administration	1998	0.07582105
Small Business Administration	1998	0.00000000
Department of Education	1998	0.00000000
Department of the Interior	1998	0.00859170
Department of Transportation	1998	0.03384524
Environmental Protection Agency	1998	0.00000415
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00000000
Department of Defense	1999	0.21500369
Department of Energy	1999	0.38419131
Department of Treasury	1999	0.00239364
Federal Emergency Management Agency	1999	0.00045955
Nuclear Regulatory Commission	1999	0.00000000
Department of Commerce	1999	0.01131629
Department of Health and Human Services	1999	0.00027621
Department of Labor	1999	0.00000000
Department of Veterans Affairs	1999	0.00161602
General Services Administration	1999	0.00865882
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00384175
Department of Housing and Urban Development	1999	0.00000000
Agency for International Development	1999	0.00095913
National Aeronautical Space Administration	1999	0.07027141
Small Business Administration	1999	0.00000000
Department of Education	1999	0.00000000
Department of the Interior	1999	0.00847745
Department of Transportation	1999	0.02896934
Environmental Protection Agency	1999	0.00001318
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00000000
Department of Defense	2000	0.22709851
Department of Energy	2000	0.37452690
Department of Treasury	2000	0.00396466
Federal Emergency Management Agency	2000	0.00045182
Nuclear Regulatory Commission	2000	0.00000000
Department of Commerce	2000	0.00981828
Department of Health and Human Services	2000	0.00020158
Department of Labor	2000	0.00000000
Department of Veterans Affairs	2000	0.00168530
General Services Administration	2000	0.00855126
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00457873
Department of Housing and Urban Development	2000	0.00000000
Agency for International Development	2000	0.00109815
National Aeronautical Space Administration	2000	0.07766903
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00000000
Department of the Interior	2000	0.00803069
Department of Transportation	2000	0.02767237
Environmental Protection Agency	2000	0.00030141
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00000000

Inventory to Entity Assets	
Mean	0.048335062
Standard Error	0.017970161
Median	0.000709337
Mode	0
Standard Deviation	0.145990274
Sample Variance	0.02131316
Kurtosis	25.37820823
Skewness	4.626564795
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	3.190114095
Count	66
Confidence Level(95.0%)	0.035888867

For identifying outliers:	
Mean minus 3 Std Dev =	-0.389635761
Mean plus 3 Std Dev =	0.486305885

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Depreciation Expense

Denominator: Total Cost of Operations

Ratio: *Depreciation to Total Cost*

Department of Defense	1998	0.01400556
Department of Energy	1998	0.06506520
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00058489
Nuclear Regulatory Commission	1998	0.01089925
Department of Commerce	1998	0.06488651
Department of Health and Human Services	1998	0.02080647
Department of Labor	1998	0.00175065
Department of Veterans Affairs	1998	0.00550081
General Services Administration	1998	0.07989072
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00046260
Department of Housing and Urban Development	1998	0.00005503
Agency for International Development	1998	0.00090416
National Aeronautical Space Administration	1998	0.13560635
Small Business Administration	1998	0.00000000
Department of Education	1998	-0.00000027
Department of the Interior	1998	0.03285856
Department of Transportation	1998	0.01147248
Environmental Protection Agency	1998	0.00345145
National Science Foundation	1998	0.00189529
Social Security Administration	1998	0.00032093
Department of Defense	1999	0.01308125
Department of Energy	1999	0.03883879
Department of Treasury	1999	0.02436430
Federal Emergency Management Agency	1999	0.00076898
Nuclear Regulatory Commission	1999	0.01216456
Department of Commerce	1999	0.07936240
Department of Health and Human Services	1999	-0.00133182
Department of Labor	1999	0.00107523
Department of Veterans Affairs	1999	-0.01912038
General Services Administration	1999	0.07882452
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00891744
Department of Housing and Urban Development	1999	0.00029000
Agency for International Development	1999	0.00091118
National Aeronautical Space Administration	1999	0.16943448
Small Business Administration	1999	0.00000000
Department of Education	1999	0.00000000
Department of the Interior	1999	0.03678895
Department of Transportation	1999	0.01972485
Environmental Protection Agency	1999	0.00207784
National Science Foundation	1999	0.00271804
Social Security Administration	1999	0.00040278
Department of Defense	2000	0.01092789
Department of Energy	2000	0.03669849
Department of Treasury	2000	0.00833844
Federal Emergency Management Agency	2000	0.00207290
Nuclear Regulatory Commission	2000	0.01279782
Department of Commerce	2000	0.05265124
Department of Health and Human Services	2000	0.00294481
Department of Labor	2000	0.00116184
Department of Veterans Affairs	2000	0.00522427
General Services Administration	2000	0.07863565
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.02567715
Department of Housing and Urban Development	2000	0.00017296
Agency for International Development	2000	0.00076747
National Aeronautical Space Administration	2000	0.19097798
Small Business Administration	2000	0.00000000
Department of Education	2000	0.00000000
Department of the Interior	2000	0.03546615
Department of Transportation	2000	0.02282087
Environmental Protection Agency	2000	0.00308814
National Science Foundation	2000	0.00287651
Social Security Administration	2000	0.00022161

Depreciation to Total Cost	
Mean	0.036144749
Standard Error	0.015190161
Median	0.003269793
Mode	0
Standard Deviation	0.12340545
Sample Variance	0.015228905
Kurtosis	52.81703367
Skewness	6.973944415
Range	0.991441606
Minimum	-0.019120378
Maximum	0.972321228
Sum	2.385553414
Count	66
Confidence Level(95.0%)	0.030336827

For identifying outliers:

Mean minus 3 Std Dev =	-0.334071603
Mean plus 3 Std Dev =	0.4063611

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Change in PP&E

Denominator: Total Assets

Ratio: *Capital Investment Ratio*

Department of Defense	1998	**-1.10084523**
Department of Energy	1998	-0.00935362
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00035303
Nuclear Regulatory Commission	1998	0.01543986
Department of Commerce	1998	0.24151735
Department of Health and Human Services	1998	0.00147053
Department of Labor	1998	0.00076518
Department of Veterans Affairs	1998	0.00617471
General Services Administration	1998	0.06503984
Office of Personnel Management	1998	-0.00001538
Department of Agriculture	1998	-0.04888243
Department of Housing and Urban Development	1998	0.00007985
Agency for International Development	1998	-0.00148990
National Aeronautical Space Administration	1998	-0.20693890
Small Business Administration	1998	-0.00008290
Department of Education	1998	0.00000000
Department of the Interior	1998	0.00280508
Department of Transportation	1998	-0.19308931
Environmental Protection Agency	1998	0.00403472
National Science Foundation	1998	0.00358364
Social Security Administration	1998	0.00000802
Department of Defense	1999	-0.01148850
Department of Energy	1999	-0.01369555
Department of Treasury	1999	0.00020660
Federal Emergency Management Agency	1999	0.00058276
Nuclear Regulatory Commission	1999	0.00451915
Department of Commerce	1999	0.02275864
Department of Health and Human Services	1999	0.00050067
Department of Labor	1999	0.00045339
Department of Veterans Affairs	1999	0.00194469
General Services Administration	1999	0.03090901
Office of Personnel Management	1999	-0.00000139
Department of Agriculture	1999	0.00124408
Department of Housing and Urban Development	1999	0.00004635
Agency for International Development	1999	0.00002890
National Aeronautical Space Administration	1999	0.06574719
Small Business Administration	1999	0.00000334
Department of Education	1999	0.00000000
Department of the Interior	1999	-0.01054431
Department of Transportation	1999	0.01777716
Environmental Protection Agency	1999	0.00702382
National Science Foundation	1999	0.00195167
Social Security Administration	1999	0.00003772
Department of Defense	2000	-0.01105402
Department of Energy	2000	0.00054493
Department of Treasury	2000	0.00002154
Federal Emergency Management Agency	2000	-0.00021384
Nuclear Regulatory Commission	2000	0.00611777
Department of Commerce	2000	0.00200734
Department of Health and Human Services	2000	0.00071649
Department of Labor	2000	0.00047038
Department of Veterans Affairs	2000	-0.01073801
General Services Administration	2000	0.02198396
Office of Personnel Management	2000	-0.00000392
Department of Agriculture	2000	0.01288461
Department of Housing and Urban Development	2000	-0.00001876
Agency for International Development	2000	0.00038457
National Aeronautical Space Administration	2000	0.05771571
Small Business Administration	2000	-0.00004591
Department of Education	2000	0.00001098
Department of the Interior	2000	-0.00119253
Department of Transportation	2000	0.01180774
Environmental Protection Agency	2000	0.00483759
National Science Foundation	2000	0.00647170
Social Security Administration	2000	0.00000097

	Capital Investment Ratio
Mean	-0.000369545
Standard Error	0.023223916
Median	0.000418979
Mode	0
Standard Deviation	0.188671983
Sample Variance	0.035597117
Kurtosis	28.39360746
Skewness	-0.976902379
Range	2.073166459
Minimum	-1.100845231
Maximum	0.972321228
Sum	-0.024389969
Count	66
Confidence Level(95.0%)	0.046381334

For identifying outliers:

Mean minus 3 Std Dev =	-0.566385494
Mean plus 3 Std Dev =	0.565646404

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Change in PP&E

Denominator: Entity Assets

	Ratio:	*Change in PP&E to Entity Assets*
Department of Defense	1998	**-1.10360113**
Department of Energy	1998	-0.00935362
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00035303
Nuclear Regulatory Commission	1998	0.01544226
Department of Commerce	1998	0.24501680
Department of Health and Human Services	1998	0.00147864
Department of Labor	1998	0.00076671
Department of Veterans Affairs	1998	0.00633992
General Services Administration	1998	0.06548335
Office of Personnel Management	1998	-0.00001538
Department of Agriculture	1998	-0.04918738
Department of Housing and Urban Development	1998	0.00008037
Agency for International Deve'opment	1998	-0.00148990
National Aeronautical Space Administration	1998	-0.20697674
Small Business Administration	1998	-0.00008290
Department of Education	1998	0.00000000
Department of the Interior	1998	0.00312306
Department of Transportation	1998	-0.19594061
Environmental Protection Agency	1998	0.00403472
National Science Foundation	1998	0.00358364
Social Security Administration	1998	0.00000804
Department of Defense	1999	-0.01153979
Department of Energy	1999	-0.01369555
Department of Treasury	1999	0.00675752
Federal Emergency Management Agency	1999	0.00058276
Nuclear Regulatory Commission	1999	0.00452001
Department of Commerce	1999	0.02306905
Department of Health and Human Services	1999	0.00050087
Department of Labor	1999	0.00045442
Department of Veterans Affairs	1999	0.00202003
General Services Administration	1999	0.03105882
Office of Personnel Management	1999	-0.00000139
Department of Agriculture	1999	0.00124955
Department of Housing and Urban Development	1999	0.00004667
Agency for International Development	1999	0.00002908
National Aeronautical Space Administration	1999	0.06575425
Small Business Administration	1999	0.00000334
Department of Education	1999	0.00000000
Department of the Interior	1999	-0.01173362
Department of Transportation	1999	0.01805622
Environmental Protection Agency	1999	0.00702470
National Science Foundation	1999	0.00195167
Social Security Administration	1999	0.00003780
Department of Defense	2000	-0.01113288
Department of Energy	2000	0.00054493
Department of Treasury	2000	0.00084819
Federal Emergency Management Agency	2000	-0.00021384
Nuclear Regulatory Commission	2000	0.00612358
Department of Commerce	2000	0.00203205
Department of Health and Human Services	2000	0.00071672
Department of Labor	2000	0.00047153
Department of Veterans Affairs	2000	-0.01074950
General Services Administration	2000	0.02207945
Office of Personnel Management	2000	-0.00000392
Department of Agriculture	2000	0.01290878
Department of Housing and Urban Development	2000	-0.00001889
Agency for International Development	2000	0.00038551
National Aeronautical Space Administration	2000	0.05772692
Small Business Administration	2000	-0.00004591
Department of Education	2000	0.00001119
Department of the Interior	2000	-0.00126566
Department of Transportation	2000	0.01197192
Environmental Protection Agency	2000	0.00483949
National Science Foundation	2000	0.00647170
Social Security Administration	2000	0.00000097

	Change in PP&E to Entity Assets
Mean	-0.00028435
Standard Error	0.023269637
Median	0.000486199
Mode	0
Standard Deviation	0.189043424
Sample Variance	0.035737416
Kurtosis	28.34700535
Skewness	-0.995414561
Range	2.075922354
Minimum	-1.103601126
Maximum	0.972321228
Sum	-0.018767132
Count	66
Confidence Level(95.0%)	0.046472645

For identifying outliers:	
Mean minus 3 Std Dev =	-0.567414623
Mean plus 3 Std Dev =	0.566845922

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Total Assets

Denominator: Appropriations Used

Ratio: *Total Assets Maintenance*

Department of Defense	1998	2.13789985
Department of Energy	1998	5.79947886
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	3.84139832
Nuclear Regulatory Commission	1998	6.27375165
Department of Commerce	1998	2.11381132
Department of Health and Human Services	1998	1.53164994
Department of Labor	1998	12.41622079
Department of Veterans Affairs	1998	1.09024574
General Services Administration	1998	48.73786408
Office of Personnel Management	1998	19.07282743
Department of Agriculture	1998	2.61322380
Department of Housing and Urban Development	1998	3.28083240
Agency for International Development	1998	2.83289042
National Aeronautical Space Administration	1998	2.13942858
Small Business Administration	1998	19.07668282
Department of Education	1998	2.74456702
Department of the Interior	1998	5.71468999
Department of Transportation	1998	6.51803928
Environmental Protection Agency	1998	2.62541999
National Science Foundation	1998	1.27811238
Social Security Administration	1998	24.69231531
Department of Defense	1999	2.03480787
Department of Energy	1999	5.66251593
Department of Treasury	1999	18.32800400
Federal Emergency Management Agency	1999	1.92253712
Nuclear Regulatory Commission	1999	5.09659910
Department of Commerce	1999	1.80711125
Department of Health and Human Services	1999	1.11489446
Department of Labor	1999	12.74627551
Department of Veterans Affairs	1999	1.10106611
General Services Administration	1999	33.52119309
Office of Personnel Management	1999	19.87967837
Department of Agriculture	1999	2.12880613
Department of Housing and Urban Development	1999	2.82819014
Agency for International Development	1999	3.11368416
National Aeronautical Space Administration	1999	2.35132865
Small Business Administration	1999	13.33192967
Department of Education	1999	3.07395544
Department of the Interior	1999	5.04234893
Department of Transportation	1999	10.84217488
Environmental Protection Agency	1999	2.33514291
National Science Foundation	1999	1.38134110
Social Security Administration	1999	28.32627489
Department of Defense	2000	1.99411596
Department of Energy	2000	5.74281650
Department of Treasury	2000	16.14166192
Federal Emergency Management Agency	2000	2.56976138
Nuclear Regulatory Commission	2000	8.64937591
Department of Commerce	2000	1.28827301
Department of Health and Human Services	2000	1.18977886
Department of Labor	2000	13.52375424
Department of Veterans Affairs	2000	0.96589611
General Services Administration	2000	**106.21052632**
Office of Personnel Management	2000	20.65548073
Department of Agriculture	2000	1.43416062
Department of Housing and Urban Development	2000	3.09513718
Agency for International Development	2000	2.89365865
National Aeronautical Space Administration	2000	2.57210461
Small Business Administration	2000	19.42564488
Department of Education	2000	3.19559383
Department of the Interior	2000	6.17657645
Department of Transportation	2000	13.49792762
Environmental Protection Agency	2000	2.71875806
National Science Foundation	2000	1.47272019
Social Security Administration	2000	30.76570814

Total Assets Maintenance	
Mean	9.418984273
Standard Error	1.891864615
Median	3.104410667
Mode	#N/A
Standard Deviation	15.36958079
Sample Variance	236.2240137
Kurtosis	24.39137484
Skewness	4.340026122
Range	105.2446302
Minimum	0.965896106
Maximum	106.2105263
Sum	621.652962
Count	66
Confidence Level(95.0%)	3.778312213

For identifying outliers:	
Mean minus 3 Std Dev =	-36.6897581
Mean plus 3 Std Dev =	55.52772665

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Entity Assets

Denominator: Appropriations Used

	Ratio:	*Entity Assets to Appropriations Used*
Department of Defense	1998	2.13256112
Department of Energy	1998	5.79947886
Department of Treasury	1998	0.97232123
Federal Emergency Management Agency	1998	3.84139832
Nuclear Regulatory Commission	1998	6.27277591
Department of Commerce	1998	2.08362077
Department of Health and Human Services	1998	1.52325248
Department of Labor	1998	12.39157055
Department of Veterans Affairs	1998	1.06183504
General Services Administration	1998	48.40776699
Office of Personnel Management	1998	19.07282743
Department of Agriculture	1998	2.59702226
Department of Housing and Urban Development	1998	3.25955142
Agency for International Development	1998	2.83289042
National Aeronautical Space Administration	1998	2.13903752
Small Business Administration	1998	19.07668282
Department of Education	1998	2.68752075
Department of the Interior	1998	5.13283352
Department of Transportation	1998	6.42318981
Environmental Protection Agency	1998	2.62541999
National Science Foundation	1998	1.27811238
Social Security Administration	1998	24.63793843
Department of Defense	1999	2.02576373
Department of Energy	1999	5.66251593
Department of Treasury	1999	0.56035835
Federal Emergency Management Agency	1999	1.92253712
Nuclear Regulatory Commission	1999	5.09562862
Department of Commerce	1999	1.78279502
Department of Health and Human Services	1999	1.11445939
Department of Labor	1999	12.71726746
Department of Veterans Affairs	1999	1.05999955
General Services Administration	1999	33.35949765
Office of Personnel Management	1999	19.87967837
Department of Agriculture	1999	2.11947730
Department of Housing and Urban Development	1999	2.80905063
Agency for International Development	1999	3.09385762
National Aeronautical Space Administration	1999	2.35107646
Small Business Administration	1999	13.33192967
Department of Education	1999	3.02024521
Department of the Interior	1999	4.53125745
Department of Transportation	1999	10.67460848
Environmental Protection Agency	1999	2.33484995
National Science Foundation	1999	1.38134110
Social Security Administration	1999	28.26676380
Department of Defense	2000	1.97999142
Department of Energy	2000	5.74281650
Department of Treasury	2000	0.40996238
Federal Emergency Management Agency	2000	2.56976138
Nuclear Regulatory Commission	2000	8.64117639
Department of Commerce	2000	1.27260775
Department of Health and Human Services	2000	1.18938307
Department of Labor	2000	13.49067607
Department of Veterans Affairs	2000	0.96486332
General Services Administration	2000	**105.75119617**
Office of Personnel Management	2000	20.65548073
Department of Agriculture	2000	1.43147471
Department of Housing and Urban Development	2000	3.07458267
Agency for International Development	2000	2.88659831
National Aeronautical Space Administration	2000	2.57160517
Small Business Administration	2000	19.42564488
Department of Education	2000	3.13566056
Department of the Interior	2000	5.81969221
Department of Transportation	2000	13.31281334
Environmental Protection Agency	2000	2.71769242
National Science Foundation	2000	1.47272019
Social Security Administration	2000	30.71085670

Entity Assets to Appropriations Used	
Mean	8.857148837
Standard Error	1.885824407
Median	2.953421761
Mode	#N/A
Standard Deviation	15.32050991
Sample Variance	234.7180238
Kurtosis	24.89292196
Skewness	4.418515708
Range	105.3412338
Minimum	0.409962382
Maximum	105.7511962
Sum	584.5718232
Count	66
Confidence Level(95.0%)	3.766249092

For identifying outliers:

Mean minus 3 Std Dev =	-37.10438088
Mean plus 3 Std Dev =	54.81867856

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Total Receivables, Net

Denominator: Total Assets

Ratio: *Receivables Management*

Department of Defense	1998	0.01208499
Department of Energy	1998	0.05128153
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.01685205
Nuclear Regulatory Commission	1998	0.12047096
Department of Commerce	1998	0.01569850
Department of Health and Human Services	1998	0.02240224
Department of Labor	1998	0.05949617
Department of Veterans Affairs	1998	0.02482836
General Services Administration	1998	0.08924303
Office of Personnel Management	1998	0.00037703
Department of Agriculture	1998	0.00411219
Department of Housing and Urban Development	1998	0.00677355
Agency for International Development	1998	0.02786668
National Aeronautical Space Administration	1998	0.00526816
Small Business Administration	1998	0.02514663
Department of Education	1998	0.02094362
Department of the Interior	1998	0.02773259
Department of Transportation	1998	0.00761962
Environmental Protection Agency	1998	0.04581085
National Science Foundation	1998	0.00021754
Social Security Administration	1998	0.00545066
Department of Defense	1999	0.00634645
Department of Energy	1999	0.05164214
Department of Treasury	1999	0.00012721
Federal Emergency Management Agency	1999	0.00840126
Nuclear Regulatory Commission	1999	0.15766613
Department of Commerce	1999	0.01476999
Department of Health and Human Services	1999	0.04035945
Department of Labor	1999	0.05620725
Department of Veterans Affairs	1999	0.02681624
General Services Administration	1999	0.08073807
Office of Personnel Management	1999	0.00037589
Department of Agriculture	1999	0.01395949
Department of Housing and Urban Development	1999	0.00954853
Agency for International Development	1999	0.02648054
National Aeronautical Space Administration	1999	0.00408305
Small Business Administration	1999	0.02299219
Department of Education	1999	0.01760645
Department of the Interior	1999	0.02471435
Department of Transportation	1999	0.00706761
Environmental Protection Agency	1999	0.04635032
National Science Foundation	1999	0.00027050
Social Security Administration	1999	0.00520885
Department of Defense	2000	0.00897566
Department of Energy	2000	0.09612603
Department of Treasury	2000	0.00015357
Federal Emergency Management Agency	2000	0.01188894
Nuclear Regulatory Commission	2000	0.19491738
Department of Commerce	2000	0.01368534
Department of Health and Human Services	2000	0.01968417
Department of Labor	2000	0.05569552
Department of Veterans Affairs	2000	0.02798253
General Services Administration	2000	0.09415263
Office of Personnel Management	2000	0.00051800
Department of Agriculture	2000	0.01687136
Department of Housing and Urban Development	2000	0.00934229
Agency for International Development	2000	0.02706302
National Aeronautical Space Administration	2000	0.00365215
Small Business Administration	2000	0.02826618
Department of Education	2000	0.01944996
Department of the Interior	2000	0.03246448
Department of Transportation	2000	0.00875855
Environmental Protection Agency	2000	0.04302144
National Science Foundation	2000	0.00091207
Social Security Administration	2000	0.00504938

Receivables Management	
Mean	0.043975163
Standard Error	0.014988375
Median	0.018528206
Mode	#N/A
Standard Deviation	0.121766132
Sample Variance	0.014826991
Kurtosis	53.92428009
Skewness	7.065261763
Range	0.972194021
Minimum	0.000127207
Maximum	0.972321228
Sum	2.902360746
Count	66
Confidence Level(95.0%)	0.029933833

For identifying outliers:	
Mean minus 3 Std Dev =	-0.321323232
Mean plus 3 Std Dev =	0.409273557

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Accounts Receivable, Net (Assets for Use by Entity)

Denominator: Entity Assets

		Ratio: *Entity Receivables Management*
Department of Defense	1998	0.01186502
Department of Energy	1998	0.05128153
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.01685205
Nuclear Regulatory Commission	1998	0.12033414
Department of Commerce	1998	0.01587745
Department of Health and Human Services	1998	0.01701289
Department of Labor	1998	0.05909899
Department of Veterans Affairs	1998	0.02549267
General Services Administration	1998	0.08975130
Office of Personnel Management	1998	0.00037703
Department of Agriculture	1998	0.00337663
Department of Housing and Urban Development	1998	0.00314250
Agency for International Development	1998	0.02786668
National Aeronautical Space Administration	1998	0.00508631
Small Business Administration	1998	0.02514663
Department of Education	1998	0.00016182
Department of the Interior	1998	0.01830330
Department of Transportation	1998	0.00757678
Environmental Protection Agency	1998	0.04581085
National Science Foundation	1998	0.00021754
Social Security Administration	1998	0.00325565
Department of Defense	1999	0.00568119
Department of Energy	1999	0.05164214
Department of Treasury	1999	0.00000000
Federal Emergency Management Agency	1999	0.00840126
Nuclear Regulatory Commission	1999	0.15750570
Department of Commerce	1999	0.01481064
Department of Health and Human Services	1999	0.04036784
Department of Labor	1999	0.05578109
Department of Veterans Affairs	1999	0.02785515
General Services Administration	1999	0.08108235
Office of Personnel Management	1999	0.00037589
Department of Agriculture	1999	0.01324000
Department of Housing and Urban Development	1999	0.00625350
Agency for International Development	1999	0.02033428
National Aeronautical Space Administration	1999	0.00397622
Small Business Administration	1999	0.02299219
Department of Education	1999	0.00013615
Department of the Interior	1999	0.01452917
Department of Transportation	1999	0.00698551
Environmental Protection Agency	1999	0.04635614
National Science Foundation	1999	0.00027050
Social Security Administration	1999	0.00311448
Department of Defense	2000	0.00483877
Department of Energy	2000	0.09612603
Department of Treasury	2000	0.00000000
Federal Emergency Management Agency	2000	0.01188894
Nuclear Regulatory Commission	2000	0.19415344
Department of Commerce	2000	0.01372659
Department of Health and Human Services	2000	0.01941235
Department of Labor	2000	0.05478362
Department of Veterans Affairs	2000	0.02801248
General Services Administration	2000	0.09442584
Office of Personnel Management	2000	0.00051800
Department of Agriculture	2000	0.01668559
Department of Housing and Urban Development	2000	0.00650589
Agency for International Development	2000	0.02484194
National Aeronautical Space Administration	2000	0.00345865
Small Business Administration	2000	0.02826618
Department of Education	2000	0.00070828
Department of the Interior	2000	0.02037152
Department of Transportation	2000	0.00870351
Environmental Protection Agency	2000	0.04303831
National Science Foundation	2000	0.00091207
Social Security Administration	2000	0.00327233

Entity Receivables Management	
Mean	0.04206895
Standard Error	0.015042952
Median	0.015344042
Mode	0
Standard Deviation	0.122209523
Sample Variance	0.014935167
Kurtosis	53.56606624
Skewness	7.033250767
Range	0.972321228
Minimum	0
Maximum	0.972321228
Sum	2.776550719
Count	66
Confidence Level(95.0%)	0.030042832

For identifying outliers:	
Mean minus 3 Std Dev =	-0.324559618
Mean plus 3 Std Dev =	0.408697519

(Outliers are in bold, with the cell highlighted)

Ratio Type: Assessing Stewardship

Numerator: Non-Entity Assets

Denominator: Total Assets

	Ratio:	*Non-Entity Asset Management*
Department of Defense	1998	0.00249718
Department of Energy	1998	0.00000000
Department of Treasury	1998	**0.97232123**
Federal Emergency Management Agency	1998	0.00000000
Nuclear Regulatory Commission	1998	0.00015553
Department of Commerce	1998	0.01428252
Department of Health and Human Services	1998	0.00548262
Department of Labor	1998	0.00198532
Department of Veterans Affairs	1998	0.02605898
General Services Administration	1998	0.00677291
Office of Personnel Management	1998	0.00000000
Department of Agriculture	1998	0.00619983
Department of Housing and Urban Development	1998	0.00648646
Agency for International Development	1998	0.00000000
National Aeronautical Space Administration	1998	0.00018279
Small Business Administration	1998	0.00000000
Department of Education	1998	0.02078516
Department of the Interior	1998	0.10181768
Department of Transportation	1998	0.01455184
Environmental Protection Agency	1998	0.00000000
National Science Foundation	1998	0.00000000
Social Security Administration	1998	0.00220218
Department of Defense	1999	0.00444472
Department of Energy	1999	0.00000000
Department of Treasury	1999	**0.96942611**
Federal Emergency Management Agency	1999	0.00000000
Nuclear Regulatory Commission	1999	0.00019042
Department of Commerce	1999	0.01345586
Department of Health and Human Services	1999	0.00039023
Department of Labor	1999	0.00227581
Department of Veterans Affairs	1999	0.03729709
General Services Administration	1999	0.00482368
Office of Personnel Management	1999	0.00000000
Department of Agriculture	1999	0.00438219
Department of Housing and Urban Development	1999	0.00676741
Agency for International Development	1999	0.00636755
National Aeronautical Space Administration	1999	0.00010726
Small Business Administration	1999	0.00000000
Department of Education	1999	0.01747268
Department of the Interior	1999	0.10135980
Department of Transportation	1999	0.01545505
Environmental Protection Agency	1999	0.00012546
National Science Foundation	1999	0.00000000
Social Security Administration	1999	0.00210091
Department of Defense	2000	0.00708311
Department of Energy	2000	0.00000000
Department of Treasury	2000	**0.97460222**
Federal Emergency Management Agency	2000	0.00000000
Nuclear Regulatory Commission	2000	0.00094799
Department of Commerce	2000	0.01215989
Department of Health and Human Services	2000	0.00033265
Department of Labor	2000	0.00244593
Department of Veterans Affairs	2000	0.00106925
General Services Administration	2000	0.00432471
Office of Personnel Management	2000	0.00000000
Department of Agriculture	2000	0.00187281
Department of Housing and Urban Development	2000	0.00664090
Agency for International Development	2000	0.00243993
National Aeronautical Space Administration	2000	0.00019418
Small Business Administration	2000	0.00000000
Department of Education	2000	0.01875497
Department of the Interior	2000	0.05778027
Department of Transportation	2000	0.01371427
Environmental Protection Agency	2000	0.00039196
National Science Foundation	2000	0.00000000
Social Security Administration	2000	0.00178288

	Non-Entity Asset Management
Mean	0.052647915
Standard Error	0.024998275
Median	0.002238992
Mode	0
Standard Deviation	0.203086943
Sample Variance	0.041244307
Kurtosis	18.12858626
Skewness	4.404481822
Range	0.97460222
Minimum	0
Maximum	0.97460222
Sum	3.474762357
Count	66
Confidence Level(95.0%)	0.049924971

For identifying outliers:	
Mean minus 3 Std Dev =	-0.556612916
Mean plus 3 Std Dev =	0.661908745

(Outliers are in bold, with the cell highlighted)

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APPENDIX C. RATIO TRENDS

Ratio Type: Budgetary Integrity
Ratio: *Budget Authority to Total Budgetary Resources*
Numerator: Budget Authority
Denominator: Total Budgetary Resources

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.53131438	0.53147180	0.53935478	0.0296%	1.4832%	UP		
Dept of Energy	0.71025944	0.72407335	0.73739053	1.9449%	1.8392%	UP		
Dept of Treasury	0.97232123	0.86656050	0.68840436	-10.8771%	-20.5590%		DOWN	
FEMA	0.31278229	0.39542488	0.68103545	26.4218%	72.2288%	UP		
Nuc Reg Comm	0.91590683	0.90883240	0.91483903	-0.7724%	0.6609%			Inconsistent
Dept of Commerce	0.66650815	0.66723575	0.74104317	0.1092%	11.0617%	UP		
Dept of HHS	0.71831422	1.00216275	1.02355332	39.5159%	2.1344%	UP		
Dept of Labor	0.39407095	0.36280326	1.08531358	-7.9345%	199.1466%			Inconsistent
Dept of VA	0.63419469	0.62895832	0.61941733	-0.8257%	-1.5170%		DOWN	
Gen Svcs Agency	0.02437038	0.02389735	0.01041099	-1.9410%	-56.4345%		DOWN	
Office of Pers Mgmt	0.87758008	0.87280571	0.81605179	-0.5440%	-6.5025%		DOWN	
Dept of Agriculture	0.70919814	0.74547650	1.09107832	5.1154%	46.3599%	UP		
Dept of HUD	0.37172530	0.35282241	0.32554985	-5.0852%	-7.7298%		DOWN	
Agency for International Dev	0.74029296	0.78690404	0.68063861	6.2963%	-13.5042%			Inconsistent
NASA	0.89098863	0.88536969	0.89921276	-0.6306%	1.5635%			Inconsistent
Small Business Admin	0.14789009	0.18666687	0.15214257	26.2200%	-18.4951%			Inconsistent
Dept of Education	0.69969328	0.70266822	0.70016551	0.4252%	-0.3562%			Inconsistent
Dept of Interior	0.61508630	0.56558090	0.66632804	-8.0485%	17.8130%			Inconsistent
Dept of Transportation	0.61455910	0.85314549	0.67795554	38.8224%	-20.5346%			Inconsistent
EPA	0.71992306	0.74471059	0.74575564	3.4431%	0.1403%	UP		
Natl Science Foundation	0.93790414	0.92983257	0.92530690	-0.8606%	-0.4867%		DOWN	
Soc Sec Admin	0.46108327	1.28311602	1.32245643	178.2829%	3.0660%	UP		
Median:	0.6831	0.7344	0.7188	7.5086%	-2.1261%	8	6	8
			# of Entities > 50%:	1	3			

Ratio Type: Budgetary Integrity
Ratio: *Self-Sufficiency*
Numerator: Earned Revenues
Denominator: Budget Authority

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.11561736	0.09724007	0.07746484	-15.8949%	-20.3365%		DOWN	
Dept of Energy	0.32341304	0.30795344	0.32396272	-4.7801%	5.1986%			Inconsistent
Dept of Treasury	0.97232123	0.03546190	0.02775045	-96.3529%	-21.7457%		DOWN	
FEMA	0.46594084	0.44840348	0.34792532	-3.7639%	-22.4080%		DOWN	
Nuc Reg Comm	0.96095112	0.94130313	0.98106417	-2.0446%	4.2240%			Inconsistent
Dept of Commerce	0.32910492	0.28505450	0.18053134	-13.3849%	-36.6678%		DOWN	
Dept of HHS	0.04954384	0.04896129	0.09226785	-1.1758%	88.4506%			Inconsistent
Dept of Labor	0.05642063	0.05722991	0.06298071	1.4344%	10.0486%	UP		
Dept of VA	0.08120331	0.07866160	0.08753365	-3.1301%	11.2788%			Inconsistent
Gen Svcs Agency	28.91885442	29.49130435	69.87142857	1.9795%	136.9221%	UP		
Office of Pers Mgmt	0.87140919	0.88549305	0.95476516	1.6162%	7.8230%	UP		
Dept of Agriculture	0.12077246	0.09139040	0.07118834	-24.3284%	-22.1052%		DOWN	
Dept of HUD	0.14947711	0.11561369	0.17728611	-22.6546%	53.3435%			Inconsistent
Agency for International Dev	0.00816583	0.00856648	0.01058163	4.9064%	23.5236%	UP		
NASA	0.05241240	0.05986152	0.05408601	14.2125%	-9.6481%			Inconsistent
Small Business Admin	0.00661486	0.43833645	0.48770812	6526.5396%	11.2634%	UP		
Dept of Education	0.05976859	0.07343509	0.08939145	22.8657%	21.7285%	UP		
Dept of Interior	0.19131632	0.22850202	0.19352408	19.4368%	-15.3075%			Inconsistent
Dept of Transportation	0.01811805	0.01762136	0.01674058	-2.7414%	-4.9983%		DOWN	
EPA	0.08992658	0.11467728	0.04620881	27.5232%	-59.7054%			Inconsistent
Natl Science Foundation	0.02656023	0.01957542	0.02104749	-26.2980%	7.5200%			Inconsistent
Soc Sec Admin	0.00623292	0.00632401	0.00653109	1.4615%	3.2746%	UP		
Median:	0.1028	0.0943	0.0885	-8.2286%	-6.2055%	7	6	9
			# of Entities > +/-50%:	2	4			

Ratio Type: Budgetary Integrity
Ratio: *Total Outlays to NetObligations*
Numerator: Total Outlays
Denominator: Obligations Incurred, Net

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.01288297	0.98423227	0.99801157	-2.8286%	1.4000%			Inconsistent
Dept of Energy	0.98999942	0.97869917	0.97660002	-1.1414%	-0.2145%		DOWN	
Dept of Treasury	0.97232123	1.00186748	1.00717802	3.0387%	0.5301%	UP		
FEMA	0.56798648	0.99205347	1.24585858	74.6615%	25.5838%	UP		
Nuc Reg Comm	1.04444771	1.01725666	1.02659795	-2.6034%	0.9183%			Inconsistent
Dept of Commerce	0.97243249	0.96058548	0.95499092	-1.2183%	-0.5824%		DOWN	
Dept of HHS	0.98306454	0.98006517	0.98115902	-0.3051%	0.1116%			Inconsistent
Dept of Labor	0.94909460	0.96129668	1.01062071	1.2857%	5.1310%	UP		
Dept of VA	0.99010110	1.00534000	1.03908935	1.5391%	3.3570%	UP		
Gen Svcs Agency	-133.88888889	-0.06754032	-0.21350365	-99.9496%	216.1129%			Inconsistent
Office of Pers Mgmt	0.99544916	0.99626402	0.99396427	0.0819%	-0.2308%			Inconsistent
Dept of Agriculture	0.99578582	0.93232169	1.00088884	-6.3733%	7.3545%			Inconsistent
Dept of HUD	1.35400404	1.21291915	1.20023957	-10.4198%	-1.0454%		DOWN	
Agency for International Dev	0.98510972	0.85426754	0.98435643	-13.2820%	15.2281%			Inconsistent
NASA	1.04271096	0.98893726	0.98211374	-5.1571%	-0.6900%		DOWN	
Small Business Admin	0.45095843	1.23753098	0.61538583	174.4224%	-50.2731%			Inconsistent
Dept of Education	0.89205519	0.94743733	0.92075543	6.2084%	-2.8162%			Inconsistent
Dept of Interior	0.97217592	0.97810978	0.96884440	0.6104%	-0.9473%			Inconsistent
Dept of Transportation	0.98596478	0.91075393	0.90581902	-7.6281%	-0.5418%		DOWN	
EPA	0.89459094	0.96257539	1.00170795	7.5995%	4.0654%	UP		
Natl Science Foundation	0.94810661	0.88658723	0.89075855	-6.4887%	0.4705%			Inconsistent
Soc Sec Admin	0.99672869	1.00013457	0.99573415	0.3417%	-0.4400%			Inconsistent
Median:	0.9841	0.9794	0.9892	-0.4781%	0.9984%	5	5	12
			# of Entities > 50%:	3	2			

Ratio Type: Budgetary Integrity
Ratio: *Net Obligations to Total Budgetary Resources*
Numerator: Obligations Incurred, Net
Denominator: Total Budgetary Resources

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.50733908	0.50277253	0.51412115	-0.9001%	2.2572%			Inconsistent
Dept of Energy	0.70048467	0.68505657	0.66164136	-2.2025%	-3.4180%		DOWN	
Dept of Treasury	0.97232123	0.84983562	0.67790876	-12.5972%	-20.2306%		DOWN	
FEMA	0.42933762	0.49420259	0.37265156	15.1082%	-24.5954%			Inconsistent
Nuc Reg Comm	0.90484607	0.91130597	0.91373367	0.7139%	0.2664%	UP		
Dept of Commerce	0.65348152	0.64789940	0.68750320	-0.8542%	6.1126%			Inconsistent
Dept of HHS	0.70368330	0.95308316	0.96256995	35.4421%	0.9954%	UP		
Dept of Labor	0.30965041	0.29778276	0.87429371	-3.8326%	193.6012%			Inconsistent
Dept of VA	0.59935609	0.58632671	0.59260013	-2.1739%	1.0700%			Inconsistent
Gen Svcs Agency	-0.00052347	0.05153514	-0.02716772	-9944.9305%	-152.7169%		DOWN	
Office of Pers Mgmt	0.53463050	0.52926154	0.52741752	-1.0042%	-0.3484%		DOWN	
Dept of Agriculture	0.54648756	0.58933344	0.60331250	7.8402%	2.3720%	UP		
Dept of HUD	0.28770606	0.30043263	0.29284520	4.4235%	-2.5255%			Inconsistent
Agency for International Dev	0.59335038	0.64168795	0.56166111	8.1465%	-12.4713%			Inconsistent
NASA	0.88933871	0.89540618	0.90133755	0.6822%	0.6624%	UP		
Small Business Admin	0.20763459	0.06547898	0.09680855	-68.4643%	47.8468%			Inconsistent
Dept of Education	0.67142200	0.60367189	0.64960017	-10.0905%	7.6082%			Inconsistent
Dept of Interior	0.56915182	0.56642806	0.66050129	-0.4786%	16.6082%			Inconsistent
Dept of Transportation	0.48489768	0.69619457	0.62194049	43.5756%	-10.6657%			Inconsistent
EPA	0.73528380	0.72409635	0.73208959	-1.5215%	1.1039%			Inconsistent
Natl Science Foundation	0.91234694	0.91633132	0.90538242	0.4367%	-1.1949%			Inconsistent
Soc Sec Admin	0.37358923	0.99138704	0.99083429	165.3682%	-0.0558%			Inconsistent
Median:	0.5813	0.6227	0.6551	7.1275%	5.1986%	4	4	14
			# of Entities > 50%:	3	2			

Ratio Type: Budgetary Integrity
Ratio: *Utilization*
Numerator: Total Budgetary Resources - Unobligated Balance (End)
Denominator: Total Budgetary Resources

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.68898092	0.67937085	0.68127470	-1.3948%	0.2802%			Inconsistent
Dept of Energy	0.87117664	0.85489661	0.79580978	-1.8687%	-6.9116%		DOWN	
Dept of Treasury	0.97232123	0.86585485	0.89731347	-10.9497%	3.6332%			Inconsistent
FEMA	0.61513324	0.73309566	0.41767356	19.1767%	-43.0260%			Inconsistent
Nuc Reg Comm	0.93302749	0.93484490	0.94095081	0.1948%	0.6531%	UP		
Dept of Commerce	0.89344423	0.90107447	0.86601303	0.8540%	-3.8911%			Inconsistent
Dept of HHS	0.72012919	0.58590531	0.91385316	-18.6389%	55.9728%			Inconsistent
Dept of Labor	0.32699640	0.31604806	0.69560641	-3.3482%	120.0951%			Inconsistent
Dept of VA	0.66982061	0.69270097	0.70022528	3.4159%	1.0862%	UP		
Gen Svcs Agency	0.79311348	0.79931425	0.77556889	0.7818%	-2.9707%			Inconsistent
Office of Pers Mgmt	0.38415769	0.38431772	0.44832687	0.0417%	16.6553%	UP		
Dept of Agriculture	0.59920813	0.63040093	0.30961574	5.2057%	-50.8859%			Inconsistent
Dept of HUD	0.40464899	0.49257314	0.44365843	21.7285%	-9.9304%			Inconsistent
Agency for International Dev	0.63903743	0.66143434	0.68579703	3.5048%	3.6833%	UP		
NASA	0.92865995	0.94100185	0.94520240	1.3290%	0.4464%	UP		
Small Business Admin	0.46289711	0.28404483	0.35086438	-38.6376%	23.5243%			Inconsistent
Dept of Education	0.79142826	0.73921962	0.77883463	-6.5968%	5.3590%			Inconsistent
Dept of Interior	0.78977169	0.80878730	0.79904378	2.4077%	-1.2047%			Inconsistent
Dept of Transportation	0.29853505	-0.03420321	0.10735646	-111.4570%	-413.8783%		DOWN	
EPA	0.75329417	0.75011346	0.79169202	-0.4222%	5.5430%			Inconsistent
Natl Science Foundation	0.95437551	0.94883047	0.93669043	-0.5810%	-1.2795%		DOWN	
Soc Sec Admin	0.37599828	0.70773037	0.66818765	88.2270%	-5.5873%			Inconsistent
Median:	0.7046	0.7204	0.7379	2.2508%	2.4270%	5	3	14
			# of Entities > 50%:	2	4			

Numerator: Total Liabilities Not Covered by Budgetary Resources
Denominator: Total Liabilities

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.81322877	0.81143651	0.80168504	-0.2204%	-1.2018%		DOWN	
Dept of Energy	0.84224218	0.86147352	0.97157367	2.2834%	12.7804%	UP		
Dept of Treasury	0.97232123	0.99134326	0.94107317	1.9564%	-5.0709%			Inconsistent
FEMA	0.00577123	0.01758581	0.00906288	204.7149%	-48.4648%			Inconsistent
Nuc Reg Comm	0.29611206	0.26886986	0.27260657	-9.2000%	1.3898%			Inconsistent
Dept of Commerce	0.41174692	0.32640215	0.30344008	-20.7275%	-7.0349%		DOWN	
Dept of HHS	0.12022844	0.11378067	0.13614584	-5.3629%	19.6564%			Inconsistent
Dept of Labor	0.86530755	0.79034117	0.77505339	-8.6636%	-1.9343%		DOWN	
Dept of VA	0.95389856	0.94087553	0.95415430	-1.3652%	1.4113%			Inconsistent
Gen Svcs Agency	0.16095771	0.15302178	0.16096513	-4.9304%	5.1910%			Inconsistent
Office of Pers Mgmt	0.99412262	0.99407767	0.99397076	-0.0045%	-0.0108%		DOWN	
Dept of Agriculture	0.01560692	0.02933549	0.03387432	87.9646%	15.4721%	UP		
Dept of HUD	0.29063913	0.27953366	0.24578831	-3.8211%	-12.0720%		DOWN	
Agency for International Dev	0.04420411	0.05203832	0.05422233	17.7228%	4.1969%	UP		
NASA	0.34189403	0.29300784	0.29142554	-14.2986%	-0.5400%		DOWN	
Small Business Admin	0.00276326	0.00279353	0.07085438	1.0954%	2436.3744%	UP		
Dept of Education	0.00062360	0.00144922	0.00319259	132.3944%	120.2970%	UP		
Dept of Interior	0.15110324	0.14959643	0.22764382	-0.9972%	52.1720%			Inconsistent
Dept of Transportation	0.69758300	0.81508441	0.78474863	16.8441%	-3.7218%			Inconsistent
EPA	0.11154210	0.06464925	0.08025432	-42.0405%	24.1381%			Inconsistent
Natl Science Foundation	0.04611712	0.03390728	0.03157889	-26.4757%	-6.8669%		DOWN	
Soc Sec Admin	0.07362947	0.08051212	0.07838799	9.3477%	-2.6383%			Inconsistent
Median:	0.2258	0.2109	0.2367	-6.5778%	12.2165%	5	7	10
			# of Entities > 50%:	3	3			

Ratio Type: Operating Performance
Ratio: *Liabilities to Assets*
Numerator: Total Liabilities
Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.60440795	1.66774850	1.62590533	3.9479%	-2.5090%			Inconsistent
Dept of Energy	2.35125089	2.82303184	2.81136431	20.0651%	-0.4133%			Inconsistent
Dept of Treasury	0.97232123	0.98146643	0.98591041	0.9406%	0.4528%	UP		
FEMA	0.23763739	0.30600706	0.25709709	28.7706%	-15.9833%			Inconsistent
Nuc Reg Comm	0.46566403	0.49285206	0.57441333	5.8386%	16.5488%	UP		
Dept of Commerce	0.25240316	0.26584970	0.27043293	5.3274%	1.7240%	UP		
Dept of HHS	0.20018785	0.17452528	0.15019655	-12.8192%	-13.9399%		DOWN	
Dept of Labor	0.09212799	0.08599043	0.08918946	-6.6620%	3.7202%			Inconsistent
Dept of VA	13.15864243	10.58342716	13.10742561	-19.5705%	23.8486%			Inconsistent
Gen Svcs Agency	0.28496016	0.26656676	0.27259213	-6.4547%	2.2604%			Inconsistent
Office of Pers Mgmt	2.38555042	2.29821663	2.27404681	-3.6609%	-1.0517%		DOWN	
Dept of Agriculture	0.88394855	0.98983400	0.93157412	11.9787%	-5.8858%			Inconsistent
Dept of HUD	0.31541408	0.30533976	0.30121375	-3.1940%	-1.3513%		DOWN	
Agency for International Dev	0.52070688	0.49065462	0.48261342	-5.7714%	-1.6389%		DOWN	
NASA	0.16656238	0.14424010	0.12862508	-13.4017%	-10.8257%		DOWN	
Small Business Admin	0.99846572	0.97598331	1.00376999	-2.2517%	2.8470%			Inconsistent
Dept of Education	0.56853495	0.70689994	0.77647829	24.3371%	9.8427%	UP		
Dept of Interior	0.20994298	0.20856786	0.18002578	-0.6550%	-13.6848%		DOWN	
Dept of Transportation	0.56640378	0.38883814	0.37485119	-31.3497%	-3.5971%		DOWN	
EPA	0.08831965	0.10718609	0.10803920	21.3615%	0.7959%	UP		
Natl Science Foundation	0.05479813	0.07269545	0.07444890	32.6605%	2.4120%	UP		
Soc Sec Admin	0.05832966	0.05044253	0.04479439	-13.5216%	-11.1972%		DOWN	
Median:	0.3905	0.3474	0.3380	-11.0402%	-2.7028%	6	8	8
			# of Entities > 50%:	0	0			

Ratio Type: Operating Performance
Ratio: *Entity Liabilities to Entity Assets*
Numerator: Total Liabilities - Non Entity Assets
Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.60592104	1.67072971	1.63037031	4.0356%	-2.4157%			Inconsistent
Dept of Energy	2.35125089	2.82303184	2.81136431	20.0651%	-0.4133%			Inconsistent
Dept of Treasury	0.97232123	0.39381041	0.44524337	-59.4979%	13.0603%			Inconsistent
FEMA	0.23763739	0.30600706	0.25709709	28.7706%	-15.9833%			Inconsistent
Nuc Reg Comm	0.46558092	0.49275548	0.57400950	5.8367%	16.4897%	UP		
Dept of Commerce	0.24157088	0.25583634	0.26145227	5.9053%	2.1951%	UP		
Dept of HHS	0.19577861	0.17420303	0.14991377	-11.0204%	-13.9431%		DOWN	
Dept of Labor	0.09032198	0.08390558	0.08695621	-7.1039%	3.6358%			Inconsistent
Dept of VA	13.48396178	10.95470880	13.12038534	-18.7575%	19.7694%			Inconsistent
Gen Svcs Agency	0.28008424	0.26301176	0.26943263	-6.0955%	2.4413%			Inconsistent
Office of Pers Mgmt	2.38555042	2.29821663	2.27404681	-3.6609%	-1.0517%		DOWN	
Dept of Agriculture	0.88322456	0.98978925	0.93144574	12.0654%	-5.8945%			Inconsistent
Dept of HUD	0.31094455	0.30060668	0.29654215	-3.3247%	-1.3521%		DOWN	
Agency for International Dev	0.52070688	0.48739055	0.48134794	-6.3983%	-1.2398%		DOWN	
NASA	0.16641000	0.14414831	0.12845585	-13.3776%	-10.8863%		DOWN	
Small Business Admin	0.99846572	0.97598331	1.00376999	-2.2517%	2.8470%			Inconsistent
Dept of Education	0.55937652	0.70168763	0.77220602	25.4410%	10.0498%	UP		
Dept of Interior	0.12038236	0.11930031	0.12974204	-0.8988%	8.7525%			Inconsistent
Dept of Transportation	0.56000098	0.37924432	0.36615852	-32.2779%	-3.4505%		DOWN	
EPA	0.08831965	0.10707407	0.10768946	21.2347%	0.5747%	UP		
Natl Science Foundation	0.05479813	0.07269545	0.07444890	32.6605%	2.4120%	UP		
Soc Sec Admin	0.05625136	0.04844339	0.04308834	-13.8805%	-11.0543%		DOWN	
Median:	0.3883	0.3426	0.3314	-11.7542%	-3.2909%	5	7	10
			# of Entities > 50%:	1	0			

Ratio Type: Operating Performance

Ratio: *Total Liabilities to Net Position*

Numerator: Total Liabilities

Denominator: Net Position

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-0.49578640	-0.47095047	-0.51515993	-5.0094%	9.3873%			Inconsistent
Dept of Energy	-0.27450728	-0.21451334	-0.04411966	-21.8551%	-79.4327%		DOWN	
Dept of Treasury	0.97232123	0.45874338	3.34844893	-52.8198%	629.9177%			Inconsistent
FEMA	0.30991280	0.43318261	0.34293452	39.7756%	-20.8337%			Inconsistent
Nuc Reg Comm	0.61342548	0.71052049	0.98176123	15.8283%	38.1749%	UP		
Dept of Commerce	0.19860562	0.23473708	0.25819798	18.1926%	9.9945%	UP		
Dept of HHS	0.22020118	0.18736816	0.15267992	-14.9105%	-18.5134%		DOWN	
Dept of Labor	0.01366817	0.01972480	0.02202749	44.3120%	11.6741%	UP		
Dept of VA	-0.04989310	-0.06529392	-0.04963228	30.8676%	-23.9864%			Inconsistent
Gen Svcs Agency	0.33437805	0.30783475	0.31442373	-7.9381%	2.1404%			Inconsistent
Office of Pers Mgmt	-0.01011930	-0.01048422	-0.01076158	3.6062%	2.6455%	UP		
Dept of Agriculture	7.50187244	-30.44982606	13.15317749	-505.8963%	-143.1962%		DOWN	
Dept of HUD	0.32682882	0.31667868	0.32510503	-3.1056%	2.6609%			Inconsistent
Agency for International Dev	1.03839497	0.91317559	0.88221267	-12.0589%	-3.3907%		DOWN	
NASA	0.13152237	0.11916499	0.10459384	-9.3956%	-12.2277%		DOWN	
Small Business Admin	648.94801950	40.52417986	-247.38773798	-93.7554%	-710.4695%		DOWN	
Dept of Education	1.31686311	2.40830896	3.46274784	82.8823%	43.7834%	UP		
Dept of Interior	0.22456452	0.22410874	0.16957121	-0.2030%	-24.3353%		DOWN	
Dept of Transportation	0.39504525	0.11763866	0.12906885	-70.2215%	9.7163%			Inconsistent
EPA	0.08606996	0.11229282	0.11140466	30.4669%	-0.7909%			Inconsistent
Natl Science Foundation	0.05530141	0.07573622	0.07789725	36.9517%	2.8534%	UP		
Soc Sec Admin	0.05738195	0.04884517	0.04321902	-14.8771%	-11.5183%		DOWN	
Median:	0.2224	0.1533	0.1409	-31.0799%	-8.0854%	6	8	8
			# of Entities > 50%:	5	4			

Ratio Type: Operating Performance

Ratio: *Earned Revenues to Entity Assets*

Numerator: Earned Revenues (Assigned and Not Assigned to Programs)

Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.06292070	0.05446518	0.04476307	-13.4384%	-17.8134%		DOWN	
Dept of Energy	0.05759216	0.05845411	0.06405430	1.4967%	9.5805%	UP		
Dept of Treasury	0.97232123	0.06416539	0.06977671	-93.4008%	8.7451%			Inconsistent
FEMA	0.13649171	0.17350123	0.16952310	27.1148%	-2.2929%			Inconsistent
Nuc Reg Comm	1.96463244	1.93677212	2.05145259	-1.4181%	5.9212%			Inconsistent
Dept of Commerce	0.16522862	0.17026626	0.15489626	3.0489%	-9.0270%			Inconsistent
Dept of HHS	0.09577819	0.08739798	0.15389095	-8.7496%	76.0807%			Inconsistent
Dept of Labor	0.02766255	0.02532900	0.02454808	-8.4358%	-3.0831%		DOWN	
Dept of VA	0.08119971	0.07963172	0.09701883	-1.9310%	21.8344%			Inconsistent
Gen Svcs Agency	0.60755114	0.63840000	0.66387657	5.0776%	3.9907%	UP		
Office of Pers Mgmt	0.13660527	0.13418195	0.13165955	-1.7740%	-1.8798%		DOWN	
Dept of Agriculture	0.07489445	0.06938897	0.08164827	-7.3510%	17.6675%			Inconsistent
Dept of HUD	0.04401300	0.03696099	0.04660825	-16.0226%	26.1012%			Inconsistent
Agency for International Dev	0.00286944	0.00327526	0.00375414	14.1428%	14.6213%	UP		
NASA	0.02378473	0.02547168	0.02140708	7.0926%	-15.9573%			Inconsistent
Small Business Admin	0.00069599	0.05700479	0.05441397	8090.4257%	-4.5449%			Inconsistent
Dept of Education	0.03394201	0.03927928	0.04356077	15.7247%	10.9001%	UP		
Dept of Interior	0.04178365	0.05140416	0.04671075	23.0246%	-9.1304%			Inconsistent
Dept of Transportation	0.01432522	0.01337079	0.01122556	-6.6626%	-16.0442%		DOWN	
EPA	0.03816629	0.05012254	0.02119137	31.3267%	-57.7209%			Inconsistent
Natl Science Foundation	0.02249864	0.01600548	0.01650079	-28.8602%	3.0946%			Inconsistent
Soc Sec Admin	0.00426408	0.00397128	0.00380085	-6.8668%	-4.2914%		DOWN	
Median:	0.0508	0.0557	0.0506	9.7090%	-9.2807%	4	5	13
			# of Entities > 50%:	2	2			

Ratio Type: Operating Performance

Ratio: *Net Cost of Operations to Appropriations Used*

Numerator: Net Cost of Operations

Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	1.01350971	1.28365005	1.12350147	26.6539%	-12.4760%			Inconsistent
Dept of Energy	1.24434443	1.86487895	1.31903272	49.8684%	-29.2698%			Inconsistent
Dept of Treasury	0.97232123	0.03364947	0.03273377	-96.5393%	-2.7213%		DOWN	
FEMA	1.02186854	0.99707027	0.82300242	-2.4268%	-17.4579%		DOWN	
Nuc Reg Comm	1.30181016	1.29317226	1.82581843	-0.6635%	41.1891%			Inconsistent
Dept of Commerce	0.97043349	0.97678108	1.01985010	0.6541%	4.4093%	UP		
Dept of HHS	2.25646083	1.47116044	1.46699573	-34.8023%	-0.2831%		DOWN	
Dept of Labor	4.47967042	4.33020967	4.30730306	-3.3364%	-0.5290%		DOWN	
Dept of VA	3.58683269	-1.15216264	2.35804694	-132.1220%	-304.6627%		DOWN	
Gen Svcs Agency	-0.09223301	-0.84144427	-0.99521531	812.3027%	18.2747%	UP		
Office of Pers Mgmt	1.18002102	0.93634882	2.07867565	-20.6498%	121.9980%			Inconsistent
Dept of Agriculture	1.21555138	1.15102276	0.86495522	-5.3086%	-24.8533%		DOWN	
Dept of HUD	0.92638488	0.70986602	0.94771375	-23.3725%	33.5060%			Inconsistent
Agency for International Dev	1.02970142	1.01501129	1.01008363	-1.4266%	-0.4855%		DOWN	
NASA	1.00502089	0.83763141	0.82596945	-16.6553%	-1.3923%		DOWN	
Small Business Admin	0.78651031	0.42459933	0.76571805	-46.0148%	80.3390%			Inconsistent
Dept of Education	1.05500554	1.03671293	0.87863326	-1.7339%	-15.2482%		DOWN	
Dept of Interior	0.94065213	-0.91837651	1.24582902	-197.6319%	-235.6556%		DOWN	
Dept of Transportation	4.07336030	6.03877467	7.50698484	48.2504%	24.3130%	UP		
EPA	0.90584563	0.88767043	1.12903145	-2.0064%	27.1904%			Inconsistent
Natl Science Foundation	1.01653400	1.01687727	1.00893947	0.0338%	-0.7806%			Inconsistent
Soc Sec Admin	13.46603095	13.55340780	13.23689245	0.6489%	-2.3353%			Inconsistent
Median:	1.0258	1.0060	1.0717	-1.9248%	6.5241%	3	10	9
			# of Entities > 50%:	4	4			

Ratio Type: Operating Performance

Ratio: *Total Cost of Operations to Total Financing*

Numerator: Total Cost of Operations

Denominator: Non-Exchange Financing Sources + Earned Revenue

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.99919330	1.22314229	1.07473231	22.4130%	-12.1335%			Inconsistent
Dept of Energy	1.53239377	1.64416699	1.20305969	7.2940%	-26.8286%			Inconsistent
Dept of Treasury	0.97232123	0.05401848	0.05744293	-94.4444%	6.3394%			Inconsistent
FEMA	1.01173469	0.99575097	0.87459073	-1.5798%	-12.1677%		DOWN	
Nuc Reg Comm	0.98717969	0.99297542	1.01096264	0.5871%	1.8114%	UP		
Dept of Commerce	0.95022868	0.96315169	1.00194542	1.3600%	4.0278%	UP		
Dept of HHS	0.98282592	1.09592482	0.87572008	11.5075%	-20.0931%			Inconsistent
Dept of Labor	0.79953279	0.83221842	0.80649662	4.0881%	-3.0908%			Inconsistent
Dept of VA	3.35744882	-0.98150258	3.52488642	-129.2336%	-459.1317%		DOWN	
Gen Svcs Agency	0.95403207	0.91486382	0.93595138	-4.1055%	2.3050%			Inconsistent
Office of Pers Mgmt	1.04975643	0.98199178	1.28990244	-6.4553%	31.3557%			Inconsistent
Dept of Agriculture	1.16772049	1.17370388	0.88836622	0.5124%	-24.3109%			Inconsistent
Dept of HUD	0.99799561	0.83887447	0.88513255	-15.9441%	5.5143%			Inconsistent
Agency for International Dev	0.99133552	1.00127788	0.99789186	1.0029%	-0.3382%			Inconsistent
NASA	0.99762313	0.83869226	0.82662528	-15.9310%	-1.4388%		DOWN	
Small Business Admin	2.20859423	0.36345033	1.49991125	-83.5438%	312.6867%			Inconsistent
Dept of Education	1.04904932	1.03224713	0.98615661	-1.6017%	-4.4651%		DOWN	
Dept of Interior	0.84967211	0.86454891	0.99240579	1.7509%	14.7889%	UP		
Dept of Transportation	1.03357719	0.73261300	0.89616563	-29.1187%	22.3246%			Inconsistent
EPA	1.03578411	1.03851778	1.02478542	0.2639%	-1.3223%			Inconsistent
Natl Science Foundation	0.98220298	1.00387235	0.99619131	2.2062%	-0.7651%			Inconsistent
Soc Sec Admin	0.80500856	0.77015043	0.74564446	-4.3302%	-3.1820%		DOWN	
Median:	0.9978	0.9726	0.9893	-2.5293%	1.7181%	3	5	14
			# of Entities > 50%:	3	2			

Ratio Type: Operating Performance
Ratio: *Net Results of Operations to PP&E*
Numerator: Net Results of Operations
Denominator: PP&E

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00203004	-0.62729831	-0.23167266	-31000.7869%	-63.0682%		DOWN	
Dept of Energy	-0.38487903	-0.79665964	-0.26967019	106.9896%	-66.1499%			Inconsistent
Dept of Treasury	0.97232123	1.99398044	-2.25770609	105.0742%	-213.2261%			Inconsistent
FEMA	1.85909017	0.85264155	23.52571449	-54.1366%	2659.1565%			Inconsistent
Nuc Reg Comm	0.16835184	0.08799151	-0.13232463	-47.7336%	-250.3834%		DOWN	
Dept of Commerce	0.07536209	0.06240249	-0.00437726	-17.1964%	-107.0146%		DOWN	
Dept of HHS	3.86773428	16.62019759	16.65542522	329.7140%	0.2120%	UP		
Dept of Labor	13.03563047	10.21546877	11.49044401	-21.6343%	12.4808%			Inconsistent
Dept of VA	-9.17753957	7.94699236	-5.36535801	-186.5918%	-167.5143%		DOWN	
Gen Svcs Agency	0.04008264	0.08254282	0.03242277	105.9316%	-60.7201%			Inconsistent
Office of Pers Mgmt	-356.26249224	137.54529015	-2882.50000000	-138.6079%	-2195.6734%		DOWN	
Dept of Agriculture	-2.59692721	-2.82751323	1.98829649	8.8792%	-170.3196%			Inconsistent
Dept of HUD	-3.04166667	-205.55172414	-59.74074074	6657.8649%	-70.9364%			Inconsistent
Agency for International Dev	1.96428571	-0.40032920	0.22419306	-120.3804%	-156.0022%		DOWN	
NASA	0.00165554	0.10040318	0.09732349	5964.6813%	-3.0673%			Inconsistent
Small Business Admin	-531.70699708	20.49324324		-103.8542%	-100.0000%		DOWN	
Dept of Education			406.04437643	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.03789868	0.05712366	0.08941254	50.7273%	56.5245%	UP		
Dept of Transportation	-0.09865259	1.04515237	0.34355501	-1159.4272%	-67.1287%		DOWN	
EPA	-0.86409029	-0.71851017	5.43240055	-16.8478%	-856.0645%		DOWN	
Natl Science Foundation	0.65731636	-0.13075657	0.10178363	-119.8925%	-177.8421%		DOWN	
Soc Sec Admin	324.51465798	370.48235294	446.89149560	14.1651%	20.6242%	UP		
Median:	0.0379	0.0880	0.0973	132.1757%	10.6055%	3	10	9
			# of Entities > 50%:	15	17			

Ratio Type: Operating Performance
Ratio: *Costs Not Assigned to Programs, to Program Costs*
Numerator: Total Costs Not Assigned to Programs
Denominator: Total Program Costs

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Energy	0.81095022	1.34719644	0.60158824	66.1257%	-55.3452%			Inconsistent
Dept of Treasury	0.97232123	0.03048720	0.04654144	-96.8645%	52.6590%			Inconsistent
FEMA	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Commerce	0.00059125	0.00064813	0.00043445	9.6202%	-32.9680%			Inconsistent
Dept of HHS	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Labor	0.00194754	0.00166611	0.00188037	-14.4502%	12.8596%			Inconsistent
Dept of VA	0.00089195	-0.00122255	-0.00005728	-237.0641%	-95.3147%		DOWN	
Gen Svcs Agency	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Agriculture	0.00015136	0.00045716	0.00137556	202.0314%	200.8943%	UP		
Dept of HUD	0.00826653	0.01272638	0.01001543	53.9508%	-21.3018%			Inconsistent
Agency for International Dev	-0.00045188	-0.00050780	-0.00092522	12.3762%	82.2024%	UP		
NASA	-0.00235461	-0.16046263	-0.16999203	6714.8241%	5.9387%	UP		
Small Business Admin	0.01076770	0.02396819	0.02642906	122.5935%	10.2672%	UP		
Dept of Education	0.03810293	0.00501949	0.00000000	-86.8265%	-100.0000%		DOWN	
Dept of Interior	0.06175639	0.06963091	0.07084929	12.7509%	1.7498%	UP		
Dept of Transportation	0.00458543	0.00548447	0.00514215	19.6064%	-6.2417%			Inconsistent
EPA	0.00000000	0.00000000	0.01883446	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Soc Sec Admin	0.00268896	0.00253446	0.00251790	-5.7457%	-0.6535%		DOWN	
Median:	0.0004	0.0002	0.0002	-38.4390%	-4.9667%	5	3	14
			# of Entities > 50%:	8	6			

Ratio Type: Operating Performance
Ratio: *Costs Not Assigned to Programs, to Net Cost of Operations*
Numerator: Total Costs Not Assigned to Programs
Denominator: Net Cost of Operations

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Energy	0.62102608	0.67604584	0.48037270	8.8595%	-28.9438%			Inconsistent
Dept of Treasury	0.97232123	0.05753502	0.07596974	-94.0827%	32.0409%			Inconsistent
FEMA	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Commerce	0.00080053	0.00084899	0.00051820	6.0541%	-38.9629%			Inconsistent
Dept of HHS	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Labor	0.00209249	0.00178707	0.00202114	-14.5956%	13.0978%			Inconsistent
Dept of VA	0.00091218	-0.00113463	-0.00009319	-224.3872%	-91.7869%		DOWN	
Gen Svcs Agency	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Agriculture	0.00017555	0.00051534	0.00155929	193.5473%	202.5785%	UP		
Dept of HUD	0.00946843	0.01440443	0.01053792	52.1311%	-26.8425%			Inconsistent
Agency for International Dev	-0.00045544	-0.00051286	-0.00093515	12.6060%	82.3419%	UP		
NASA	-0.00247965	-0.20479707	-0.21845806	8159.1258%	6.6705%	UP		
Small Business Admin	0.01084305	0.02398504	0.06129284	121.2019%	155.5461%	UP		
Dept of Education	0.03987799	0.00556594	0.00000000	-86.0426%	-100.0000%		DOWN	
Dept of Interior	0.07142584	-0.08160873	0.08059839	-214.2566%	-198.7620%		DOWN	
Dept of Transportation	0.00466761	0.00558348	0.00521768	19.6217%	-6.5514%			Inconsistent
EPA	0.00000000	0.00000000	0.01942926	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Soc Sec Admin	0.00270267	0.00254899	0.00253372	-5.6862%	-0.5991%		DOWN	
Median:	0.0005	0.0000	0.0003	-100.0000%	#DIV/0!	4	4	14
			# of Entities > 50%:	8	6			

Ratio Type: Operating Performance
Ratio: *Return on Net Cost*
Numerator: Net Results of Operations
Denominator: Net Cost of Operations

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00091424	-0.19811435	-0.07502126	-21769.8989%	-62.1323%		DOWN	
Dept of Energy	-0.36341138	-0.45774714	-0.21585713	25.9584%	-52.8436%			Inconsistent
Dept of Treasury	0.97232123	0.49826079	-0.50692097	-48.7555%	-201.7381%		DOWN	
FEMA	0.01754980	0.00569472	0.21929258	-67.5511%	3750.8083%			Inconsistent
Nuc Reg Comm	0.13592755	0.06106904	-0.11612647	-55.0724%	-290.1561%		DOWN	
Dept of Commerce	0.07096012	0.05014734	-0.00214234	-29.3303%	-104.2721%		DOWN	
Dept of HHS	0.01881240	0.08448394	0.08840124	349.0863%	4.6367%	UP		
Dept of Labor	0.26991624	0.21660482	0.25837806	-19.7511%	19.2855%			Inconsistent
Dept of VA	-0.71916815	-1.87116084	-0.57818470	160.1841%	-69.1002%			Inconsistent
Gen Svcs Agency	-15.31578947	-2.33768657	-2.44230769	-84.7368%	4.4754%			Inconsistent
Office of Pers Mgmt	-0.15205149	0.06836882	-0.51878048	-144.9643%	-858.7969%		DOWN	
Dept of Agriculture	-0.16661328	-0.16690612	0.14264200	0.1758%	-185.4624%			Inconsistent
Dept of HUD	-0.00231945	-0.22016620	-0.04941184	9392.1794%	-77.5570%			Inconsistent
Agency for International Dev	0.00834978	-0.00182916	0.00119813	-121.9067%	-165.5019%		DOWN	
NASA	0.00250314	0.20608313	0.22371693	8132.9904%	8.5566%	UP		
Small Business Admin	-0.55602626	0.02944969	-0.79338553	-105.2965%	-2794.0370%		DOWN	
Dept of Education	0.05079867	-0.03481456	0.01622002	-168.5344%	-146.5898%		DOWN	
Dept of Interior	0.07895330	-0.10360920	0.14817480	-231.2285%	-243.0132%		DOWN	
Dept of Transportation	-0.03322023	0.37360348	0.11817172	-1224.6264%	-68.3697%		DOWN	
EPA	-0.03836945	-0.04197894	0.35300434	9.4072%	-940.9081%			Inconsistent
Natl Science Foundation	0.01863206	-0.00394128	0.00391533	-121.1532%	-199.3417%		DOWN	
Soc Sec Admin	0.24411257	0.30091950	0.34412987	23.2708%	14.3594%	UP		
Median:	0.0054	0.0019	0.0026	-64.3823%	32.2828%	3	11	8
			# of Entities > 50%:	15	17			

Ratio Type: Operating Performance
Ratio: *Return on Appropriated Funds*
Numerator: Net Results of Operations
Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00092659	-0.25430950	-0.08428650	-27545.7824%	-66.8567%		DOWN	
Dept of Energy	-0.45220893	-0.85364300	-0.28472262	88.7718%	-66.6462%			Inconsistent
Dept of Treasury	0.97232123	0.01676621	-0.01659343	-98.2757%	-198.9695%		DOWN	
FEMA	0.01793359	0.00567803	0.18047832	-68.3386%	3078.5368%			Inconsistent
Nuc Reg Comm	0.17695187	0.07897278	-0.21202584	-55.3705%	-368.4796%		DOWN	
Dept of Commerce	0.06886208	0.04898297	-0.00218486	-28.8680%	-104.4605%		DOWN	
Dept of HHS	0.04244945	0.12428943	0.12968425	192.7939%	4.3405%	UP		
Dept of Labor	1.20913578	0.93794430	1.11291260	-22.4285%	18.6544%			Inconsistent
Dept of VA	-2.57953583	2.15588162	-1.36338666	-183.5763%	-163.2403%		DOWN	
Gen Svcs Agency	1.41262136	1.96703297	2.43062201	39.2470%	23.5679%	UP		
Office of Pers Mgmt	-0.17942395	0.06401706	-1.07837636	-135.6792%	-1784.5140%		DOWN	
Dept of Agriculture	-0.20252700	-0.19211274	0.12337894	-5.1422%	-164.2222%		DOWN	
Dept of HUD	-0.00214870	-0.15628851	-0.04682828	7173.6244%	-70.0373%			Inconsistent
Agency for International Dev	0.00859778	-0.00185662	0.00121022	-121.5941%	-165.1839%		DOWN	
NASA	0.00251571	0.17262170	0.18478335	6761.7593%	7.0453%	UP		
Small Business Admin	-0.43732038	0.01250432	-0.60750962	-102.8593%	-4958.3985%		DOWN	
Dept of Education	0.05359288	-0.03609271	0.01425145	-167.3461%	-139.4857%		DOWN	
Dept of Interior	0.07426759	0.09515226	0.18460047	28.1208%	94.0054%	UP		
Dept of Transportation	-0.13531797	2.25610723	0.88711332	-1767.2636%	-60.6795%		DOWN	
EPA	-0.03475680	-0.03726347	0.39855300	7.2120%	-1169.5543%			Inconsistent
Natl Science Foundation	0.01894012	-0.00400780	0.00395033	-121.1603%	-198.5662%		DOWN	
Soc Sec Admin	3.28722737	4.07848470	4.55521014	24.0707%	11.6888%	UP		
Median:	0.0133	0.0329	0.0091	147.8168%	-72.3163%	5	12	5
			# of Entities > 50%:	15	17			

Ratio Type: Operating Performance
Ratio: *Return on Average Net Position*
Numerator: Net Results of Operations
Denominator: Average Net Position

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.02125597	0.19770571	0.06633170	830.1186%	-66.4493%			Inconsistent
Dept of Energy	0.05935853	0.09491763	0.02771862	59.9056%	-70.7972%			Inconsistent
Dept of Treasury	0.97232123	0.05686939	-0.05897443	-94.1512%	-203.7015%		DOWN	
FEMA	0.00605064	0.00376553	0.10150050	-37.7663%	2595.5144%			Inconsistent
Nuc Reg Comm	0.05143101	0.02939210	-0.05207440	-42.8514%	-277.1714%		DOWN	
Dept of Commerce	0.04456687	0.03676008	-0.00241158	-17.5170%	-106.5603%		DOWN	
Dept of HHS	0.03666944	0.14685243	0.13911620	300.4763%	-5.2680%			Inconsistent
Dept of Labor	0.11478749	0.08485878	0.09352178	-26.0731%	10.2087%			Inconsistent
Dept of VA	0.21555177	-0.18548972	0.12404609	-186.0534%	-166.8749%		DOWN	
Gen Svcs Agency	0.04128245	0.08348046	0.03194165	102.2178%	-61.7376%			Inconsistent
Office of Pers Mgmt	0.00681501	-0.00247748	0.04183477	-136.3533%	-1788.6032%		DOWN	
Dept of Agriculture	-0.36215714	-2.05894818	4.48199330	468.5234%	-317.6836%			Inconsistent
Dept of HUD	-0.00099904	-0.07882835	-0.02158827	7790.3941%	-72.6136%			Inconsistent
Agency for International Dev	0.00443823	-0.00123912	0.00081701	-127.9193%	-165.9342%		DOWN	
NASA	0.00124951	0.08971554	0.08615368	7080.0565%	-3.9702%			Inconsistent
Small Business Admin	-1.35904869	0.07348594	-3.07826687	-105.4072%	-4288.9194%		DOWN	
Dept of Education	0.04725860	-0.03580785	0.01843357	-175.7700%	-151.4791%		DOWN	
Dept of Interior	0.01660443	0.02388112	0.03681499	43.8238%	54.1594%	UP		
Dept of Transportation	-0.03441525	0.42259313	0.11175545	-1327.9239%	-73.5548%		DOWN	
EPA	-0.01473755	-0.01776582	0.16450086	20.5480%	-1025.9401%			Inconsistent
Natl Science Foundation	0.01625406	-0.00326771	0.00305432	-120.1040%	-193.4697%		DOWN	
Soc Sec Admin	0.15200248	0.16407694	0.16802850	7.9436%	2.4084%	UP		
Median:	0.0189	0.0331	0.0393	74.7266%	18.8922%	2	10	10
			# of Entities > 50%:	15	18			

Ratio Type: Assessing Stewardship

Ratio: *Fixed Assets to Total Assets*

Numerator: PP&E

Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.21349860	0.19923473	0.18244536	-6.6810%	-8.4269%		DOWN	
Dept of Energy	0.20259369	0.18923176	0.18385019	-6.5954%	-2.8439%		DOWN	
Dept of Treasury	0.97232123	0.00045877	0.00045532	-99.9528%	-0.7520%		DOWN	
FEMA	0.00251118	0.00346383	0.00298531	37.9365%	-13.8148%			Inconsistent
Nuc Reg Comm	0.16753671	0.17609871	0.18525218	5.1105%	5.1979%	UP		
Dept of Commerce	0.43227587	0.43436847	0.38744846	0.4841%	-10.8019%			Inconsistent
Dept of HHS	0.00716566	0.00670756	0.00654433	-6.3930%	-2.4334%		DOWN	
Dept of Labor	0.00747057	0.00720337	0.00716188	-3.5767%	-0.5759%		DOWN	
Dept of VA	0.25780474	0.24638186	0.26308126	-4.4308%	6.7779%			Inconsistent
Gen Svcs Agency	0.72310757	0.71090713	0.70582935	-1.6872%	-0.7143%		DOWN	
Office of Pers Mgmt	0.00002641	0.00002341	0.00001811	-11.3364%	-22.6385%		DOWN	
Dept of Agriculture	0.02984328	0.03191651	0.04326753	6.9471%	35.5647%	UP		
Dept of HUD	0.00021532	0.00026884	0.00025325	24.8581%	-5.7979%			Inconsistent
Agency for International Dev	0.00154508	0.00148946	0.00186549	-3.5997%	25.2457%			Inconsistent
NASA	0.71026861	0.73119729	0.73817025	2.9466%	0.9536%	UP		
Small Business Admin	0.00004311	0.00004577	0.00000000	6.1529%	-100.0000%			Inconsistent
Dept of Education	0.00000000	0.00000000	0.00001098	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.34291189	0.33034687	0.33426164	-3.6642%	1.1850%			Inconsistent
Dept of Transportation	0.21044084	0.19909654	0.19130033	-5.3907%	-3.9158%		DOWN	
EPA	0.01532081	0.02220940	0.02698508	44.9623%	21.5030%	UP		
Natl Science Foundation	0.02254443	0.02218917	0.02635334	-1.5758%	18.7666%			Inconsistent
Soc Sec Admin	0.00041024	0.00038863	0.00033131	-5.2655%	-14.7494%		DOWN	
Median:	0.0262	0.0222	0.0267	-15.2500%	20.1354%	4	9	9
			# of Entities > 50%:	1	1			

Ratio Type: Assessing Stewardship

Ratio: *Fixed Assets to Entity Assets*

Numerator: PP&E

Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.21403308	0.20012423	0.18374685	-6.4985%	-8.1836%		DOWN	
Dept of Energy	0.20259369	0.18923176	0.18385019	-6.5954%	-2.8435%		DOWN	
Dept of Treasury	0.97232123	0.01500542	0.01792771	-98.4567%	19.4749%			Inconsistent
FEMA	0.00251118	0.00346383	0.00298531	37.9365%	-13.8148%			Inconsistent
Nuc Reg Comm	0.16756277	0.17613225	0.18542797	5.1142%	5.2777%	UP		
Dept of Commerce	0.43853931	0.44029299	0.39221779	0.3999%	-10.9189%			Inconsistent
Dept of HHS	0.00720516	0.00671017	0.00654651	-6.8699%	-2.4391%		DOWN	
Dept of Labor	0.00748543	0.00721980	0.00717944	-3.5487%	-0.5590%		DOWN	
Dept of VA	0.26470262	0.25592719	0.26336286	-3.3152%	2.9054%			Inconsistent
Gen Svcs Agency	0.72803851	0.71435294	0.70889512	-1.8798%	-0.7640%		DOWN	
Office of Pers Mgmt	0.00002641	0.00002341	0.00001811	-11.3364%	-22.6385%		DOWN	
Dept of Agriculture	0.03002946	0.03205699	0.04334871	6.7518%	35.2239%	UP		
Dept of HUD	0.00021672	0.00027067	0.00025495	24.8934%	-5.8099%			Inconsistent
Agency for International Dev	0.00154508	0.00149901	0.00187005	-2.9819%	24.7526%			Inconsistent
NASA	0.71039846	0.73127572	0.73831361	2.9388%	0.9624%	UP		
Small Business Admin	0.00004311	0.00004577	0.00000000	6.1529%	-100.0000%			Inconsistent
Dept of Education	0.00000000	0.00000000	0.00001119	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.38178428	0.36760750	0.35475975	-3.7133%	-3.4950%		DOWN	
Dept of Transportation	0.21354836	0.20222189	0.19396036	-5.3039%	-4.0854%		DOWN	
EPA	0.01532081	0.02221219	0.02699566	44.9805%	21.5354%	UP		
Natl Science Foundation	0.02254443	0.02218917	0.02635334	-1.5758%	18.7666%			Inconsistent
Soc Sec Admin	0.00041114	0.00038945	0.00033191	-5.2751%	-14.7765%		DOWN	
Median:	0.0263	0.0222	0.0267	-15.5448%	20.1517%	4	9	9
			# of Entities > 50%:	1	1			

Ratio Type: Assessing Stewardship
Ratio: *Fixed Assets to Equity*
Numerator: PP&E
Denominator: Net Position

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-0.35323592	-0.29836792	-0.29149034	-15.5330%	-2.3051%		DOWN	
Dept of Energy	-0.14993048	-0.10380058	-0.10149819	-30.7675%	-2.2181%		DOWN	
Dept of Treasury	0.97232123	0.02477074	0.02624302	-97.4524%	5.9436%			Inconsistent
FEMA	0.00329394	0.00499116	0.00401844	51.5255%	-19.4889%			Inconsistent
Nuc Reg Comm	0.31354189	0.34723342	0.43528662	10.7455%	25.3585%	UP		
Dept of Commerce	0.57822057	0.56938120	0.53106627	-1.5287%	-6.7292%		DOWN	
Dept of HHS	0.00895917	0.00812569	0.00770099	-9.3031%	-5.2266%		DOWN	
Dept of Labor	0.00822866	0.00788106	0.00786319	-4.2242%	-0.2267%		DOWN	
Dept of VA	-0.02120341	-0.02570916	-0.02172892	21.2501%	-15.4818%			Inconsistent
Gen Svcs Agency	1.01128291	0.96928676	0.97033505	-4.1528%	0.1081%			Inconsistent
Office of Pers Mgmt	-0.00001906	-0.00001803	-0.00001422	-5.3718%	-21.1708%		DOWN	
Dept of Agriculture	0.25728869	-1.01150656	0.63232703	-493.1407%	-162.5134%		DOWN	
Dept of HUD	0.00031452	0.00038701	0.00036242	23.0457%	-6.3529%			Inconsistent
Agency for International Dev	0.00322371	0.00292427	0.00360560	-9.2886%	23.2991%			Inconsistent
NASA	0.85221567	0.85444210	0.84713277	0.2613%	-0.8555%			Inconsistent
Small Business Admin	0.02809978	0.00190565	0.00000000	-93.2183%	-100.0000%		DOWN	
Dept of Education	0.00000000	0.00000000	0.00004914	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.43208326	0.41740393	0.40764896	-3.3973%	-2.3371%		DOWN	
Dept of Transportation	0.48533826	0.32574024	0.30600767	-32.8839%	-6.0578%		DOWN	
EPA	0.01680503	0.02487573	0.03025366	48.0255%	21.6192%	UP		
Natl Science Foundation	0.02385145	0.02392868	0.02847313	0.3238%	18.9916%	UP		
Soc Sec Admin	0.00043565	0.00040928	0.00034685	-6.0524%	-15.2535%		DOWN	
Median:	0.0129	0.0064	0.0078	-50.0383%	20.9130%	3	11	8
			# of Entities > 50%:	4	2			

Ratio Type: Assessing Stewardship
Ratio: *Inventory to Assets*
Numerator: Inventory and Related Property
Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.20658130	0.21404806	0.22548995	3.6144%	5.3455%	UP		
Dept of Energy	0.38106811	0.38419131	0.37452690	0.8196%	-2.5155%			Inconsistent
Dept of Treasury	0.97232123	0.00007318	0.00010069	-99.9925%	37.5916%			Inconsistent
FEMA	0.00043866	0.00045955	0.00045182	4.7616%	-1.6804%			Inconsistent
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Commerce	0.01117165	0.01116402	0.00969889	-0.0683%	-13.1237%		DOWN	
Dept of HHS	0.00036976	0.00027611	0.00020151	-25.3277%	-27.0168%		DOWN	
Dept of Labor	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of VA	0.00194309	0.00155575	0.00168350	-19.9341%	8.2115%			Inconsistent
Gen Svcs Agency	0.00981076	0.00861706	0.00851428	-12.1673%	-1.1927%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Agriculture	0.00363835	0.00382492	0.00466997	5.1278%	22.0934%	UP		
Dept of HUD	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Agency for International Dev	0.00148990	0.00095302	0.00109547	-36.0347%	14.9471%			Inconsistent
NASA	0.07580719	0.07026388	0.07765395	-7.3124%	10.5176%			Inconsistent
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Education	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.00771691	0.00761818	0.00756668	-1.2795%	-0.6760%		DOWN	
Dept of Transportation	0.03335273	0.02852161	0.02729286	-14.4849%	-4.3081%		DOWN	
EPA	0.00000415	0.00001318	0.00030129	217.4434%	2186.0144%	UP		
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Soc Sec Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Median:	0.0010	0.0004	0.0004	-61.8548%	2.3734%	3	5	14
			# of Entities > 50%:	2	1			

Ratio Type: Assessing Stewardship
Ratio: *Inventory to Entity Assets*
Numerator: Inventory and Related Property
Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.20709846	0.21500369	0.22709851	3.8171%	5.6254%	UP		
Dept of Energy	0.38106811	0.38419131	0.37452690	0.8196%	-2.5155%			Inconsistent
Dept of Treasury	0.97232123	0.00239364	0.00396466	-99.7538%	65.6330%			Inconsistent
FEMA	0.00043866	0.00045955	0.00045182	4.7616%	-1.6804%			Inconsistent
Nuc Reg Comm	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Commerce	0.01133352	0.01131629	0.00981828	-0.1520%	-13.2377%		DOWN	
Dept of HHS	0.00037180	0.00027621	0.00020158	-25.7081%	-27.0210%		DOWN	
Dept of Labor	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of VA	0.00199508	0.00161602	0.00168530	-18.9995%	4.2870%			Inconsistent
Gen Svcs Agency	0.00987766	0.00865882	0.00855126	-12.3393%	-1.2422%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Agriculture	0.00366104	0.00384175	0.00467873	4.9359%	21.7864%	UP		
Dept of HUD	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Agency for International Dev	0.00148990	0.00095913	0.00109815	-35.6248%	14.4945%			Inconsistent
NASA	0.07582105	0.07027141	0.07766903	-7.3194%	10.5272%			Inconsistent
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Education	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.00859170	0.00847745	0.00803069	-1.3298%	-5.2700%		DOWN	
Dept of Transportation	0.03384524	0.02896934	0.02767237	-14.4065%	-4.4770%		DOWN	
EPA	0.00000415	0.00001318	0.00030141	217.4833%	2186.6239%	UP		
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Soc Sec Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Median:	0.0010	0.0007	0.0008	-26.4388%	9.2550%	3	5	14
			# of Entities > 50%:	2	2			

Ratio Type: Assessing Stewardship
Ratio: *Depreciation to Total Cost*
Numerator: Depreciation Expense
Denominator: Total Cost of Operations

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.01400556	0.01308125	0.01092789	-6.5996%	-16.4614%		DOWN	
Dept of Energy	0.06506520	0.03883879	0.03669849	-40.3079%	-5.5107%		DOWN	
Dept of Treasury	0.97232123	0.02436430	0.00833844	-97.4942%	-65.7760%		DOWN	
FEMA	0.00058489	0.00076898	0.00207290	31.4740%	169.5641%	UP		
Nuc Reg Comm	0.01089925	0.01216456	0.01279782	11.6092%	5.2058%	UP		
Dept of Commerce	0.06488651	0.07936240	0.05265124	22.3096%	-33.6572%			Inconsistent
Dept of HHS	0.02080647	-0.00133182	0.00294481	-106.4010%	-321.1112%		DOWN	
Dept of Labor	0.00175065	0.00107523	0.00116184	-38.5807%	8.0546%			Inconsistent
Dept of VA	0.00550081	-0.01912038	0.00522427	-447.5920%	-127.3230%		DOWN	
Gen Svcs Agency	0.07989072	0.07882452	0.07863565	-1.3346%	-0.2396%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Agriculture	0.00046260	0.00891744	0.02567715	1827.6698%	187.9429%	UP		
Dept of HUD	0.00005503	0.00029000	0.00017296	427.0227%	-40.3592%			Inconsistent
Agency for International Dev	0.00090416	0.00091118	0.00076747	0.7761%	-15.7718%			Inconsistent
NASA	0.13560635	0.16943448	0.19097798	24.9458%	12.7149%	UP		
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Education	-0.00000027	0.00000000	0.00000000	-100.0000%	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.03285856	0.03678895	0.03546615	11.9615%	-3.5957%			Inconsistent
Dept of Transportation	0.01147248	0.01972485	0.02282087	71.9319%	15.6960%	UP		
EPA	0.00345145	0.00207784	0.00308814	-39.7981%	48.6228%			Inconsistent
Natl Science Foundation	0.00189529	0.00271804	0.00287651	43.4100%	5.8305%	UP		
Soc Sec Admin	0.00032093	0.00040278	0.00022161	25.5031%	-44.9804%			Inconsistent
Median:	0.0045	0.0024	0.0042	-46.4283%	73.3241%	6	6	10
			# of Entities > 50%:	7	5			

Ratio Type: Assessing Stewardship
Ratio: *Captial Investment*
Numerator: Change in PP&E
Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-1.10084523	-0.01148850	-0.01105402	-98.9564%	-3.7819%		DOWN	
Dept of Energy	-0.00935362	-0.01369555	0.00054493	46.4198%	-103.9789%			Inconsistent
Dept of Treasury	0.97232123	0.00020660	0.00002154	-99.9788%	-89.5732%		DOWN	
FEMA	0.00035303	0.00058276	-0.00021384	65.0718%	-136.6945%			Inconsistent
Nuc Reg Comm	0.01543986	0.00451915	0.00611777	-70.7306%	35.3744%			Inconsistent
Dept of Commerce	0.24151735	0.02275864	0.00200734	-90.5768%	-91.1799%		DOWN	
Dept of HHS	0.00147053	0.00050067	0.00071649	-65.9529%	43.1044%			Inconsistent
Dept of Labor	0.00076518	0.00045339	0.00047038	-40.7480%	3.7471%			Inconsistent
Dept of VA	0.00617471	0.00194469	-0.01073801	-68.5056%	-652.1711%		DOWN	
Gen Svcs Agency	0.06503984	0.03090901	0.02198396	-52.4768%	-28.8752%		DOWN	
Office of Pers Mgmt	-0.00001538	-0.00000139	-0.00000392	-90.9677%	182.3541%			Inconsistent
Dept of Agriculture	-0.04888243	0.00124408	0.01288461	-102.5450%	935.6763%			Inconsistent
Dept of HUD	0.00007985	0.00004635	-0.00001876	-41.9490%	-140.4720%		DOWN	
Agency for International Dev	-0.00148990	0.00002890	0.00038457	-101.9396%	1230.7694%			Inconsistent
NASA	-0.20693890	0.06574719	0.05771571	-131.7713%	-12.2157%		DOWN	
Small Business Admin	-0.00008290	0.00000334	-0.00004591	-104.0288%	-1474.4929%		DOWN	
Dept of Education	0.00000000	0.00000000	0.00001098	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.00280508	-0.01054431	-0.00119253	-475.9006%	-88.6903%		DOWN	
Dept of Transportation	-0.19308931	0.01777716	0.01180774	-109.2067%	-33.5792%		DOWN	
EPA	0.00403472	0.00702382	0.00483759	74.0842%	-31.1258%			Inconsistent
Natl Science Foundation	0.00358364	0.00195167	0.00647170	-45.5393%	231.5975%			Inconsistent
Soc Sec Admin	0.00000802	0.00003772	0.00000097	370.4683%	-97.4242%			Inconsistent
Median:	0.0002	0.0005	0.0004	120.3989%	-10.3887%	0	10	12
			# of Entities > 50%:	17	13			

Ratio Type: Assessing Stewardship
Ratio: *Change in PP&E to Entity Assets*
Numerator: Change in PP&E
Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	-1.10360113	-0.01153979	-0.01113288	-98.9544%	-3.5262%		DOWN	
Dept of Energy	-0.00935362	-0.01369555	0.00054493	46.4198%	-103.9789%			Inconsistent
Dept of Treasury	0.97232123	0.00675752	0.00084819	-99.3050%	-87.4482%		DOWN	
FEMA	0.00035303	0.00058276	-0.00021384	65.0718%	-136.6945%			Inconsistent
Nuc Reg Comm	0.01544226	0.00452001	0.00612358	-70.7296%	35.4770%			Inconsistent
Dept of Commerce	0.24501680	0.02306905	0.00203205	-90.5847%	-91.1914%		DOWN	
Dept of HHS	0.00147864	0.00050087	0.00071672	-66.1263%	43.0961%			Inconsistent
Dept of Labor	0.00076671	0.00045442	0.00047153	-40.7308%	3.7648%			Inconsistent
Dept of VA	0.00633992	0.00202003	-0.01074950	-68.1379%	-632.1457%		DOWN	
Gen Svcs Agency	0.06548335	0.03105882	0.02207945	-52.5699%	-28.9109%		DOWN	
Office of Pers Mgmt	-0.00001538	-0.00000139	-0.00000392	-90.9677%	182.3541%			Inconsistent
Dept of Agriculture	-0.04918738	0.00124955	0.01290878	-102.5404%	933.0725%			Inconsistent
Dept of HUD	0.00008037	0.00004667	-0.00001889	-41.9325%	-140.4668%		DOWN	
Agency for International Dev	-0.00148990	0.00002908	0.00038551	-101.9520%	1225.5299%			Inconsistent
NASA	-0.20697674	0.06575425	0.05772692	-131.7689%	-12.2081%		DOWN	
Small Business Admin	-0.00008290	0.00000334	-0.00004591	-104.0288%	-1474.4929%		DOWN	
Dept of Education	0.00000000	0.00000000	0.00001119	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Interior	0.00312306	-0.01173362	-0.00126566	-475.7091%	-89.2134%		DOWN	
Dept of Transportation	-0.19594061	0.01805622	0.01197192	-109.2151%	-33.6964%		DOWN	
EPA	0.00403472	0.00702470	0.00483949	74.1061%	-31.1075%			Inconsistent
Natl Science Foundation	0.00358364	0.00195167	0.00647170	-45.5393%	231.5975%			Inconsistent
Soc Sec Admin	0.00000804	0.00003780	0.00000097	370.4206%	-97.4250%			Inconsistent
Median:	0.0002	0.0005	0.0005	150.0286%	-6.1981%	0	10	12
			# of Entities > 50%:	17	13			

Ratio Type: Assessing Stewardship
Total Assets
Ratio: *Maintenance*
Numerator: Total Assets
Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	2.13789985	2.03480787	1.99411596	-4.8221%	-1.9998%		DOWN	
Dept of Energy	5.79947886	5.66251593	5.74281650	-2.3616%	1.4181%			Inconsistent
Dept of Treasury	0.97232123	18.32800400	16.14166192	1784.9742%	-11.9290%			Inconsistent
FEMA	3.84139832	1.92253712	2.56976138	-49.9522%	33.6651%			Inconsistent
Nuc Reg Comm	6.27375165	5.09659910	8.64937591	-18.7631%	69.7088%			Inconsistent
Dept of Commerce	2.11381132	1.80711125	1.28827301	-14.5093%	-28.7109%		DOWN	
Dept of HHS	1.53164994	1.11489446	1.18977886	-27.2096%	6.7167%			Inconsistent
Dept of Labor	12.41622079	12.74627551	13.52375424	2.6583%	6.0997%	UP		
Dept of VA	1.09024574	1.10106611	0.96589611	0.9925%	-12.2763%			Inconsistent
Gen Svcs Agency	48.73786408	33.52119309	106.21052632	-31.2215%	216.8459%			Inconsistent
Office of Pers Mgmt	19.07282743	19.87967837	20.65548073	4.2304%	3.9025%	UP		
Dept of Agriculture	2.61322380	2.12880613	1.43416062	-18.5372%	-32.6308%		DOWN	
Dept of HUD	3.28083240	2.82819014	3.09513718	-13.7966%	9.4388%			Inconsistent
Agency for International Dev	2.83289042	3.11368416	2.89365865	9.9119%	-7.0664%			Inconsistent
NASA	2.13942858	2.35132865	2.57210461	9.9045%	9.3894%	UP		
Small Business Admin	19.07668282	13.33192967	19.42564488	-30.1140%	45.7077%			Inconsistent
Dept of Education	2.74456702	3.07395544	3.19559383	12.0015%	3.9571%	UP		
Dept of Interior	5.71468999	5.04234893	6.17657645	-11.7651%	22.4940%			Inconsistent
Dept of Transportation	6.51803928	10.84217488	13.49792762	66.3410%	24.4946%	UP		
EPA	2.62541999	2.33514291	2.71875806	-11.0564%	16.4279%			Inconsistent
Natl Science Foundation	1.27811238	1.38134110	1.47272019	8.0767%	6.6152%	UP		
Soc Sec Admin	24.69231531	28.32627489	30.76570814	14.7170%	8.6119%	UP		
Median:	3.0569	3.0938	3.1454	1.2090%	1.6661%	7	3	12
			# of Entities > 50%:	2	2			

Ratio Type: Assessing Stewardship
Entity Assets to
Ratio: *Appropriations Used*
Numerator: Entity Assets
Denominator: Appropriations Used

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	2.13256112	2.02576373	1.97999142	-5.0079%	-2.2595%		DOWN	
Dept of Energy	5.79947886	5.66251593	5.74281650	-2.3616%	1.4181%			Inconsistent
Dept of Treasury	0.97232123	0.56035835	0.40996238	-42.3690%	-26.8392%		DOWN	
FEMA	3.84139832	1.92253712	2.56976138	-49.9522%	33.6651%			Inconsistent
Nuc Reg Comm	6.27277591	5.09562862	8.64117639	-18.7660%	69.5802%			Inconsistent
Dept of Commerce	2.08362077	1.78279502	1.27260775	-14.4376%	-28.6173%		DOWN	
Dept of HHS	1.52325248	1.11445939	1.18938307	-26.8369%	6.7229%			Inconsistent
Dept of Labor	12.39157055	12.71726746	13.49067607	2.6284%	6.0816%	UP		
Dept of VA	1.06183504	1.05999955	0.96486332	-0.1729%	-8.9751%		DOWN	
Gen Svcs Agency	48.40776699	33.35949765	105.75119617	-31.0865%	217.0048%			Inconsistent
Office of Pers Mgmt	19.07282743	19.87967837	20.65548073	4.2304%	3.9025%	UP		
Dept of Agriculture	2.59702226	2.11947730	1.43147471	-18.3882%	-32.4610%		DOWN	
Dept of HUD	3.25955142	2.80905063	3.07458267	-13.8209%	9.4527%			Inconsistent
Agency for International Dev	2.83289042	3.09385762	2.88659831	9.2120%	-6.6991%			Inconsistent
NASA	2.13903752	2.35107646	2.57160517	9.9128%	9.3799%	UP		
Small Business Admin	19.07668282	13.33192967	19.42564488	-30.1140%	45.7077%			Inconsistent
Dept of Education	2.68752075	3.02024521	3.13566056	12.3803%	3.8214%	UP		
Dept of Interior	5.13283352	4.53125745	5.81969221	-11.7202%	28.4344%			Inconsistent
Dept of Transportation	6.42318981	10.67460848	13.31281334	66.1886%	24.7148%	UP		
EPA	2.62541999	2.33484995	2.71769242	-11.0676%	16.3969%			Inconsistent
Natl Science Foundation	1.27811238	1.38134110	1.47272019	8.0767%	6.6152%	UP		
Soc Sec Admin	24.63793843	28.26676380	30.71085670	14.7286%	8.6465%	UP		
Median:	3.0462	2.9146	2.9806	-4.3192%	2.2625%	7	5	10
			# of Entities > 50%:	1	2			

Ratio Type: Assessing Stewardship
Ratio: *Receivables Management*
Numerator: Total Receivables, Net
Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.01208499	0.00634645	0.00897566	-47.4849%	41.4281%			Inconsistent
Dept of Energy	0.05128153	0.05164214	0.09612603	0.7032%	86.1388%	UP		
Dept of Treasury	0.97232123	0.00012721	0.00015357	-99.9869%	20.7243%			Inconsistent
FEMA	0.01685205	0.00840126	0.01188894	-50.1470%	41.5139%			Inconsistent
Nuc Reg Comm	0.12047096	0.15766613	0.19491738	30.8748%	23.6267%	UP		
Dept of Commerce	0.01569850	0.01476999	0.01368534	-5.9147%	-7.3436%		DOWN	
Dept of HHS	0.02240224	0.04035945	0.01968417	80.1581%	-51.2279%			Inconsistent
Dept of Labor	0.05949617	0.05620725	0.05569552	-5.5280%	-0.9104%		DOWN	
Dept of VA	0.02482836	0.02681624	0.02798253	8.0065%	4.3492%	UP		
Gen Svcs Agency	0.08924303	0.08073807	0.09415263	-9.5301%	16.6149%			Inconsistent
Office of Pers Mgmt	0.00037703	0.00037589	0.00051800	-0.3040%	37.8080%			Inconsistent
Dept of Agriculture	0.00411219	0.01395949	0.01687136	239.4663%	20.8595%	UP		
Dept of HUD	0.00677355	0.00954853	0.00934229	40.9679%	-2.1599%			Inconsistent
Agency for International Dev	0.02786668	0.02648054	0.02706302	-4.9742%	2.1997%			Inconsistent
NASA	0.00526816	0.00408305	0.00365215	-22.4958%	-10.5533%		DOWN	
Small Business Admin	0.02514663	0.02299219	0.02826618	-8.5675%	22.9382%			Inconsistent
Dept of Education	0.02094362	0.01760645	0.01944996	-15.9341%	10.4707%			Inconsistent
Dept of Interior	0.02773259	0.02471435	0.03246448	-10.8834%	31.3588%			Inconsistent
Dept of Transportation	0.00761962	0.00706761	0.00875855	-7.2445%	23.9253%			Inconsistent
EPA	0.04581085	0.04635032	0.04302144	1.1776%	-7.1820%			Inconsistent
Natl Science Foundation	0.00021754	0.00027050	0.00091207	24.3471%	237.1793%	UP		
Soc Sec Admin	0.00545066	0.00520885	0.00504938	-4.4363%	-3.0616%		DOWN	
Median:	0.0217	0.0162	0.0182	-25.3067%	12.1844%	5	4	13
			# of Entities > 50%:	4	3			

Ratio Type: Assessing Stewardship
Ratio: *Entity Receivables Management*
Numerator: Accounts Receivable, Net (Assets for Use by Entity)
Denominator: Entity Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.01186502	0.00568119	0.00483877	-52.1182%	-14.8283%		DOWN	
Dept of Energy	0.05128153	0.05164214	0.09612603	0.7032%	86.1388%	UP		
Dept of Treasury	0.97232123	0.00000000	0.00000000	-100.0000%	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
FEMA	0.01685205	0.00840126	0.01188894	-50.1470%	41.5139%			Inconsistent
Nuc Reg Comm	0.12033414	0.15750570	0.19415344	30.8903%	23.2676%	UP		
Dept of Commerce	0.01587745	0.01481064	0.01372659	-6.7190%	-7.3194%		DOWN	
Dept of HHS	0.01701289	0.04036784	0.01941235	137.2779%	-51.9114%			Inconsistent
Dept of Labor	0.05909899	0.05578109	0.05478362	-5.6142%	-1.7882%		DOWN	
Dept of VA	0.02549267	0.02785515	0.02801248	9.2673%	0.5648%	UP		
Gen Svcs Agency	0.08975130	0.08108235	0.09442584	-9.6589%	16.4567%			Inconsistent
Office of Pers Mgmt	0.00037703	0.00037589	0.00051800	-0.3040%	37.8080%			Inconsistent
Dept of Agriculture	0.00337663	0.01324000	0.01668559	292.1065%	26.0241%	UP		
Dept of HUD	0.00314250	0.00625350	0.00650589	98.9979%	4.0360%	UP		
Agency for International Dev	0.02786668	0.02033428	0.02484194	-27.0301%	22.1678%			Inconsistent
NASA	0.00508631	0.00397622	0.00345865	-21.8250%	-13.0167%		DOWN	
Small Business Admin	0.02514663	0.02299219	0.02826618	-8.5675%	22.9382%			Inconsistent
Dept of Education	0.00016182	0.00013615	0.00070828	-15.8632%	420.2076%			Inconsistent
Dept of Interior	0.01830330	0.01452917	0.02037152	-20.6200%	40.2112%			Inconsistent
Dept of Transportation	0.00757678	0.00698551	0.00870351	-7.8037%	24.5937%			Inconsistent
EPA	0.04581085	0.04635614	0.04303831	1.1903%	-7.1572%			Inconsistent
Natl Science Foundation	0.00021754	0.00027050	0.00091207	24.3471%	237.1793%	UP		
Soc Sec Admin	0.00325565	0.00311448	0.00327233	-4.3361%	5.0684%			Inconsistent
Median:	0.0169	0.0139	0.0152	-18.0002%	9.5178%	6	4	12
			# of Entities > 50%:	6	4			

Ratio Type: Assessing Stewardship

Ratio: *Non-Entity Asset Management*

Numerator: Non-Entity Assets

Denominator: Total Assets

Agency	FY1998 Ratios	FY1999 Ratios	FY2000 Ratios	% Growth 1999/1998	% Growth 2000/1999	Consistent Up?	Consistent Down?	Inconsistent? (one up and one down, or N/A)
Dept of Defense	0.00249718	0.00444472	0.00708311	77.9892%	59.3602%	UP		
Dept of Energy	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Treasury	0.97232123	0.96942611	0.97460222	-0.2978%	0.5339%			Inconsistent
FEMA	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Nuc Reg Comm	0.00015553	0.00019042	0.00094799	22.4336%	397.8477%	UP		
Dept of Commerce	0.01428252	0.01345586	0.01215989	-5.7879%	-9.6313%		DOWN	
Dept of HHS	0.00548262	0.00039023	0.00033265	-92.8824%	-14.7545%		DOWN	
Dept of Labor	0.00198532	0.00227581	0.00244593	14.6314%	7.4754%	UP		
Dept of VA	0.02605898	0.03729709	0.00106925	43.1256%	-97.1332%			Inconsistent
Gen Svcs Agency	0.00677291	0.00482368	0.00432471	-28.7798%	-10.3441%		DOWN	
Office of Pers Mgmt	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Agriculture	0.00619983	0.00438219	0.00187281	-29.3176%	-57.2631%		DOWN	
Dept of HUD	0.00648646	0.00676741	0.00664090	4.3313%	-1.8693%			Inconsistent
Agency for International Dev	0.00000000	0.00636755	0.00243993	#DIV/0!	-61.6817%	#DIV/0!	#DIV/0!	*Inconsistent*
NASA	0.00018279	0.00010726	0.00019418	-41.3224%	81.0407%			Inconsistent
Small Business Admin	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Dept of Education	0.02078516	0.01747268	0.01875497	-15.9368%	7.3389%			Inconsistent
Dept of Interior	0.10181768	0.10135980	0.05778027	-0.4497%	-42.9949%		DOWN	
Dept of Transportation	0.01455184	0.01545505	0.01371427	6.2069%	-11.2635%			Inconsistent
EPA	0.00000000	0.00012546	0.00039196	#DIV/0!	212.4245%	#DIV/0!	#DIV/0!	*Inconsistent*
Natl Science Foundation	0.00000000	0.00000000	0.00000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	*Inconsistent*
Soc Sec Admin	0.00220218	0.00210091	0.00178288	-4.5983%	-15.1381%		DOWN	
Median:	0.0023	0.0033	0.0018	41.6787%	-45.0933%	3	6	13
			# of Entities > 50%:	2	7			

APPENDIX D. RATIO CHANGE RATES

Budget Authority to Total Budgetary Resources

Budget Authority
Total Budgetary Resources

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	0.03%	1.48%
Dept of Energy	1.94%	1.84%
Dept of Treasury	10.88%	20.56%
FEMA	26.42%	72.23%
Nuc Reg Comm	0.77%	0.66%
Dept of Commerce	0.11%	11.06%
Dept of HHS	39.52%	2.13%
Dept of Labor	7.93%	199.15%
Dept of VA	0.83%	1.52%
Gen Svcs Agency	1.94%	56.43%
Office of Pers Mgmt	0.54%	6.50%
Dept of Agriculture	5.12%	46.36%
Dept of HUD	5.09%	7.73%
Agency for International Dev	6.30%	13.50%
NASA	0.63%	1.56%
Small Business Admin	26.22%	18.50%
Dept of Education	0.43%	0.36%
Dept of Interior	8.05%	17.81%
Dept of Transportation	38.82%	20.53%
EPA	3.44%	0.14%
Natl Science Foundation	0.86%	0.49%
Soc Sec Admin	178.28%	3.07%

Budget Authority to Total Budgetary Resources	1998 to 1999	1999 to 2000
Mean	0.165521096	0.22891694
Standard Error	0.081346517	0.093763753
Median	0.042641287	0.071161477
Mode	#N/A	#N/A
Standard Deviation	0.381548987	0.439790984
Sample Variance	0.145579629	0.19341611
Kurtosis	17.02577962	13.04295623
Skewness	3.968629383	3.40831482
Range	1.782532994	1.99006263
Minimum	0.000296271	0.001403284
Maximum	1.782829266	1.991465914
Sum	3.641464122	5.036172685
Count	22	22
Confidence Level(95.0%)	0.169169373	0.194992432

Self-Sufficiency

Earned Revenues
Budget Authority

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	15.89%	20.34%
Dept of Energy	4.78%	5.20%
Dept of Treasury	96.35%	21.75%
FEMA	3.76%	22.41%
Nuc Reg Comm	2.04%	4.22%
Dept of Commerce	13.38%	36.67%
Dept of HHS	1.18%	88.45%
Dept of Labor	1.43%	10.05%
Dept of VA	3.13%	11.28%
Gen Svcs Agency	1.98%	136.92%
Office of Pers Mgmt	1.62%	7.82%
Dept of Agriculture	24.33%	22.11%
Dept of HUD	22.65%	53.34%
Agency for International Dev	4.91%	23.52%
NASA	14.21%	9.65%
Small Business Admin	6526.54%	11.26%
Dept of Education	22.87%	21.73%
Dept of Interior	19.44%	15.31%
Dept of Transportation	2.74%	5.00%
EPA	27.52%	59.71%
Natl Science Foundation	26.30%	7.52%
Soc Sec Admin	1.46%	3.27%

Self-Sufficiency	1998 to 1999	1999 to 2000
Mean	3.108420672	0.271600871
Standard Error	2.960178902	0.068819197
Median	0.091456701	0.178219963
Mode	#N/A	#N/A
Standard Deviation	13.88446977	0.322790645
Sample Variance	192.7785009	0.104193801
Kurtosis	21.98895203	6.012791083
Skewness	4.688737712	2.371878214
Range	65.25363788	1.336475855
Minimum	0.011758295	0.032745518
Maximum	65.26539617	1.369221373
Sum	68.38525478	5.975219167
Count	22	22
Confidence Level(95.0%)	6.156030095	0.143117379

Total Outlays to NetObligations

Total Outlays
Obligations Incurred, Net

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	2.83%	1.40%
Dept of Energy	1.14%	0.21%
Dept of Treasury	3.04%	0.53%
FEMA	74.66%	25.58%
Nuc Reg Comm	2.60%	0.92%
Dept of Commerce	1.22%	0.58%
Dept of HHS	0.31%	0.11%
Dept of Labor	1.29%	5.13%
Dept of VA	1.54%	3.36%
Gen Svcs Agency	99.95%	216.11%
Office of Pers Mgmt	0.08%	0.23%
Dept of Agriculture	6.37%	7.35%
Dept of HUD	10.42%	1.05%
Agency for International Dev	13.28%	15.23%
NASA	5.16%	0.69%
Small Business Admin	174.42%	50.27%
Dept of Education	6.21%	2.82%
Dept of Interior	0.61%	0.95%
Dept of Transportation	7.63%	0.54%
EPA	7.60%	4.07%
Natl Science Foundation	6.49%	0.47%
Soc Sec Admin	0.34%	0.44%

Total Outlays to NetObligations	1998 to 1999	1999 to 2000
Mean	0.194174815	0.153656646
Standard Error	0.091017304	0.09874445
Median	0.040979194	0.009963261
Mode	#N/A	#N/A
Standard Deviation	0.426908998	0.463152527
Sample Variance	0.182251292	0.214510263
Kurtosis	8.545402351	18.928034
Skewness	2.919121809	4.262746582
Range	1.743405505	2.160012565
Minimum	0.000818587	0.001116098
Maximum	1.744224091	2.161128663
Sum	4.271845931	3.380446218
Count	22	22
Confidence Level(95.0%)	0.189280879	0.205350362

Net Obligations to Total Budgetary Resources

Obligations Incurred, Net
Total Budgetary Resources

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	0.90%	2.26%
Dept of Energy	2.20%	3.42%
Dept of Treasury	12.60%	20.23%
FEMA	15.11%	24.60%
Nuc Reg Comm	0.71%	0.27%
Dept of Commerce	0.85%	6.11%
Dept of HHS	35.44%	1.00%
Dept of Labor	3.83%	193.60%
Dept of VA	2.17%	1.07%
Gen Svcs Agency	9944.93%	152.72%
Office of Pers Mgmt	1.00%	0.35%
Dept of Agriculture	7.84%	2.37%
Dept of HUD	4.42%	2.53%
Agency for International Dev	8.15%	12.47%
NASA	0.68%	0.66%
Small Business Admin	68.46%	47.85%
Dept of Education	10.09%	7.61%
Dept of Interior	0.48%	16.61%
Dept of Transportation	43.58%	10.67%
EPA	1.52%	1.10%
Natl Science Foundation	0.44%	1.19%
Soc Sec Admin	165.37%	0.06%

Net Obligations to Total Budgetary Resources	1998 to 1999	1999 to 2000
Mean	4.695812402	0.231239345
Standard Error	4.51276098	0.107125157
Median	0.041280304	0.029717501
Mode	#N/A	#N/A
Standard Deviation	21.16672522	0.502461523
Sample Variance	448.0302565	0.252467582
Kurtosis	21.98451485	7.759282964
Skewness	4.688067804	2.894302403
Range	99.44493755	1.93545428
Minimum	0.004367174	0.000557548
Maximum	99.44930473	1.936011829
Sum	103.3078728	5.087265588
Count	22	22
Confidence Level(95.0%)	9.384801838	0.222778997

Utilization

Total Budgetary Resources - Unobligated Balance (End)
Total Budgetary Resources

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	1.39%	0.28%
Dept of Energy	1.87%	6.91%
Dept of Treasury	10.95%	3.63%
FEMA	19.18%	43.03%
Nuc Reg Comm	0.19%	0.65%
Dept of Commerce	0.85%	3.89%
Dept of HHS	18.64%	55.97%
Dept of Labor	3.35%	120.10%
Dept of VA	3.42%	1.09%
Gen Svcs Agency	0.78%	2.97%
Office of Pers Mgmt	0.04%	16.66%
Dept of Agriculture	5.21%	50.89%
Dept of HUD	21.73%	9.93%
Agency for International Dev	3.50%	3.68%
NASA	1.33%	0.45%
Small Business Admin	38.64%	23.52%
Dept of Education	6.60%	5.36%
Dept of Interior	2.41%	1.20%
Dept of Transportation	111.46%	413.88%
EPA	0.42%	5.54%
Natl Science Foundation	0.58%	1.28%
Soc Sec Admin	88.23%	5.59%

Utilization	1998 to 1999	1999 to 2000
Mean	0.154892067	0.352953466
Standard Error	0.062156849	0.190128955
Median	0.033820242	0.054510008
Mode	#N/A	#N/A
Standard Deviation	0.291541463	0.891783845
Sample Variance	0.084996425	0.795278426
Kurtosis	6.491930661	17.18127335
Skewness	2.628650282	4.01657183
Range	1.114153586	4.135980837
Minimum	0.000416584	0.002802367
Maximum	1.11457017	4.138783204
Sum	3.407625481	7.764976263
Count	22	22
Confidence Level(95.0%)	0.129262266	0.395394875

Percentage of Uncovered Liabilities

Total Liabilities Not Covered by Budgetary Resources
Total Liabilities

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	0.22%	1.20%
Dept of Energy	2.28%	12.78%
Dept of Treasury	1.96%	5.07%
FEMA	204.71%	48.46%
Nuc Reg Comm	9.20%	1.39%
Dept of Commerce	20.73%	7.03%
Dept of HHS	5.36%	19.66%
Dept of Labor	8.66%	1.93%
Dept of VA	1.37%	1.41%
Gen Svcs Agency	4.93%	5.19%
Office of Pers Mgmt	0.00%	0.01%
Dept of Agriculture	87.96%	15.47%
Dept of HUD	3.82%	12.07%
Agency for International Dev	17.72%	4.20%
NASA	14.30%	0.54%
Small Business Admin	1.10%	2436.37%
Dept of Education	132.39%	120.30%
Dept of Interior	1.00%	52.17%
Dept of Transportation	16.84%	3.72%
EPA	42.04%	24.14%
Natl Science Foundation	26.48%	6.87%
Soc Sec Admin	9.35%	2.64%

Percentage of Uncovered Liabilities	1998 to 1999	1999 to 2000
Mean	0.278377852	1.264834522
Standard Error	0.108266216	1.101476751
Median	0.089317587	0.060289558
Mode	#N/A	#N/A
Standard Deviation	0.507813564	5.166383911
Sample Variance	0.257874615	26.69152271
Kurtosis	7.162390515	21.85949305
Skewness	2.680406162	4.669407688
Range	2.047103763	24.3636369
Minimum	4.52088E-05	0.000107545
Maximum	2.047148972	24.36374445
Sum	6.124312743	27.82635947
Count	22	22
Confidence Level(95.0%)	0.22515196	2.290646698

Liabilities to Assets

Total Liabilities
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	3.95%	2.51%
Dept of Energy	20.07%	0.41%
Dept of Treasury	0.94%	0.45%
FEMA	28.77%	15.98%
Nuc Reg Comm	5.84%	16.55%
Dept of Commerce	5.33%	1.72%
Dept of HHS	12.82%	13.94%
Dept of Labor	6.66%	3.72%
Dept of VA	19.57%	23.85%
Gen Svcs Agency	6.45%	2.26%
Office of Pers Mgmt	3.66%	1.05%
Dept of Agriculture	11.98%	5.89%
Dept of HUD	3.19%	1.35%
Agency for International Dev	5.77%	1.64%
NASA	13.40%	10.83%
Small Business Admin	2.25%	2.85%
Dept of Education	24.34%	9.84%
Dept of Interior	0.65%	13.68%
Dept of Transportation	31.35%	3.60%
EPA	21.36%	0.80%
Natl Science Foundation	32.66%	2.41%
Soc Sec Admin	13.52%	11.20%

Liabilities to Assets	1998 to 1999	1999 to 2000
Mean	0.12479115	0.066604757
Standard Error	0.021737899	0.014260404
Median	0.093203401	0.032220785
Mode	#N/A	#N/A
Standard Deviation	0.101959786	0.066887224
Sample Variance	0.010395798	0.004473901
Kurtosis	-0.718074082	0.289569755
Skewness	0.72567179	1.082466122
Range	0.32005463	0.23435295
Minimum	0.006549989	0.004132978
Maximum	0.326604619	0.238485928
Sum	2.745405295	1.465304663
Count	22	22
Confidence Level(95.0%)	0.045206444	0.029656139

Earned Revenues to Entity Assets

Earned Revenues (Assigned and Not Assigned to Programs)
Entity Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	13.44%	17.81%
Dept of Energy	1.50%	9.58%
Dept of Treasury	93.40%	8.75%
FEMA	27.11%	2.29%
Nuc Reg Comm	1.42%	5.92%
Dept of Commerce	3.05%	9.03%
Dept of HHS	8.75%	76.08%
Dept of Labor	8.44%	3.08%
Dept of VA	1.93%	21.83%
Gen Svcs Agency	5.08%	3.99%
Office of Pers Mgmt	1.77%	1.88%
Dept of Agriculture	7.35%	17.67%
Dept of HUD	16.02%	26.10%
Agency for International Dev	14.14%	14.62%
NASA	7.09%	15.96%
Small Business Admin	8090.43%	4.54%
Dept of Education	15.72%	10.90%
Dept of Interior	23.02%	9.13%
Dept of Transportation	6.66%	16.04%
EPA	31.33%	57.72%
Natl Science Foundation	28.86%	3.09%
Soc Sec Admin	6.87%	4.29%

Earned Revenues to Entity Assets	1998 to 1999	1999 to 2000
Mean	3.82426627	0.154692141
Standard Error	3.670714892	0.038753883
Median	0.085926795	0.093554457
Mode	#N/A	#N/A
Standard Deviation	17.21717898	0.181771824
Sample Variance	296.431252	0.033040996
Kurtosis	21.99340284	6.317790781
Skewness	4.689412216	2.483729845
Range	80.89007602	0.74200824
Minimum	0.014180933	0.018798369
Maximum	80.90425696	0.760806609
Sum	84.13385793	3.403227102
Count	22	22
Confidence Level(95.0%)	7.633670833	0.080593126

Total Liabilities to Net Position

Total Liabilities
Net Position

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	5.01%	9.39%
Dept of Energy	21.86%	79.43%
Dept of Treasury	52.82%	629.92%
FEMA	39.78%	20.83%
Nuc Reg Comm	15.83%	38.17%
Dept of Commerce	18.19%	9.99%
Dept of HHS	14.91%	18.51%
Dept of Labor	44.31%	11.67%
Dept of VA	30.87%	23.99%
Gen Svcs Agency	7.94%	2.14%
Office of Pers Mgmt	3.61%	2.65%
Dept of Agriculture	505.90%	143.20%
Dept of HUD	3.11%	2.66%
Agency for International Dev	12.06%	3.39%
NASA	9.40%	12.23%
Small Business Admin	93.76%	710.47%
Dept of Education	82.88%	43.78%
Dept of Interior	0.20%	24.34%
Dept of Transportation	70.22%	9.72%
EPA	30.47%	0.79%
Natl Science Foundation	36.95%	2.85%
Soc Sec Admin	14.88%	11.52%

Total Liabilities to Net Position	1998 to 1999	1999 to 2000
Mean	0.506786193	0.823474192
Standard Error	0.223823507	0.412271746
Median	0.200238513	0.119508977
Mode	#N/A	#N/A
Standard Deviation	1.049825305	1.933725894
Sample Variance	1.102133171	3.739295832
Kurtosis	18.95568731	7.675920212
Skewness	4.237306962	2.940578283
Range	5.056933826	7.09678519
Minimum	0.002029627	0.007909311
Maximum	5.058963452	7.104694501
Sum	11.14929624	18.11643223
Count	22	22
Confidence Level(95.0%)	0.465466545	0.857366179

Earned Revenues to Entity Assets

Earned Revenues (Assigned and Not Assigned to Programs)
Entity Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	13.44%	17.81%
Dept of Energy	1.50%	9.58%
Dept of Treasury	93.40%	8.75%
FEMA	27.11%	2.29%
Nuc Reg Comm	1.42%	5.92%
Dept of Commerce	3.05%	9.03%
Dept of HHS	8.75%	76.08%
Dept of Labor	8.44%	3.08%
Dept of VA	1.93%	21.83%
Gen Svcs Agency	5.08%	3.99%
Office of Pers Mgmt	1.77%	1.88%
Dept of Agriculture	7.35%	17.67%
Dept of HUD	16.02%	26.10%
Agency for International Dev	14.14%	14.62%
NASA	7.09%	15.96%
Small Business Admin	8090.43%	4.54%
Dept of Education	15.72%	10.90%
Dept of Interior	23.02%	9.13%
Dept of Transportation	6.66%	16.04%
EPA	31.33%	57.72%
Natl Science Foundation	28.86%	3.09%
Soc Sec Admin	6.87%	4.29%

Earned Revenues to Entity Assets	1998 to 1999	1999 to 2000
Mean	3.82426627	0.154692141
Standard Error	3.670714892	0.038753883
Median	0.085926795	0.093554457
Mode	#N/A	#N/A
Standard Deviation	17.21717898	0.181771824
Sample Variance	296.431252	0.033040996
Kurtosis	21.99340284	6.317790781
Skewness	4.689412216	2.483729845
Range	80.89007602	0.74200824
Minimum	0.014180933	0.018798369
Maximum	80.90425696	0.760806609
Sum	84.13385793	3.403227102
Count	22	22
Confidence Level(95.0%)	7.633670833	0.080593126

Net Cost of Operations to Appropriations Used

Net Cost of Operations
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	26.65%	12.48%
Dept of Energy	49.87%	29.27%
Dept of Treasury	96.54%	2.72%
FEMA	2.43%	17.46%
Nuc Reg Comm	0.66%	41.19%
Dept of Commerce	0.65%	4.41%
Dept of HHS	34.80%	0.28%
Dept of Labor	3.34%	0.53%
Dept of VA	132.12%	304.66%
Gen Svcs Agency	812.30%	18.27%
Office of Pers Mgmt	20.65%	122.00%
Dept of Agriculture	5.31%	24.85%
Dept of HUD	23.37%	33.51%
Agency for International Dev	1.43%	0.49%
NASA	16.66%	1.39%
Small Business Admin	46.01%	80.34%
Dept of Education	1.73%	15.25%
Dept of Interior	197.63%	235.66%
Dept of Transportation	48.25%	24.31%
EPA	2.01%	27.19%
Natl Science Foundation	0.03%	0.78%
Soc Sec Admin	0.65%	2.34%

Net Cost of Operations to Appropriations Used	1998 to 1999	1999 to 2000
Mean	0.692319253	0.454259092
Standard Error	0.369386541	0.168376423
Median	0.186525708	0.178662939
Mode	#N/A	#N/A
Standard Deviation	1.732576455	0.789755429
Sample Variance	3.001821171	0.623713637
Kurtosis	18.00840511	6.127196491
Skewness	4.120318218	2.550798253
Range	8.122689665	3.043795892
Minimum	0.000337683	0.002830902
Maximum	8.123027349	3.046626794
Sum	15.23102357	9.993700017
Count	22	22
Confidence Level(95.0%)	0.768181498	0.350158001

Total Cost of Operations to Total Financing

Total Cost of Operations
Non-Exchange Financing Sources + Earned Revenue

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	22.41%	12.13%
Dept of Energy	7.29%	26.83%
Dept of Treasury	94.44%	6.34%
FEMA	1.58%	12.17%
Nuc Reg Comm	0.59%	1.81%
Dept of Commerce	1.36%	4.03%
Dept of HHS	11.51%	20.09%
Dept of Labor	4.09%	3.09%
Dept of VA	129.23%	459.13%
Gen Svcs Agency	4.11%	2.30%
Office of Pers Mgmt	6.46%	31.36%
Dept of Agriculture	0.51%	24.31%
Dept of HUD	15.94%	5.51%
Agency for International Dev	1.00%	0.34%
NASA	15.93%	1.44%
Small Business Admin	83.54%	312.69%
Dept of Education	1.60%	4.47%
Dept of Interior	1.75%	14.79%
Dept of Transportation	29.12%	22.32%
EPA	0.26%	1.32%
Natl Science Foundation	2.21%	0.77%
Soc Sec Admin	4.33%	3.18%

Total Cost of Operations to Total Financing	1998 to 1999	1999 to 2000
Mean	0.199670006	0.441100639
Standard Error	0.074994999	0.241576324
Median	0.042178523	0.059268484
Mode	#N/A	#N/A
Standard Deviation	0.351757724	1.133093396
Sample Variance	0.123733497	1.283900643
Kurtosis	4.430220341	9.946977491
Skewness	2.285142515	3.236318197
Range	1.289696606	4.587934816
Minimum	0.002639221	0.003381699
Maximum	1.292335827	4.591316515
Sum	4.392740127	9.704214056
Count	22	22
Confidence Level(95.0%)	0.155960665	0.502385554

Net Results of Operations to PP&E

Net Results of Operations
PP&E

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	31000.79%	63.07%
Dept of Energy	106.99%	66.15%
Dept of Treasury	105.07%	213.23%
FEMA	54.14%	2659.16%
Nuc Reg Comm	47.73%	250.38%
Dept of Commerce	17.20%	107.01%
Dept of HHS	329.71%	0.21%
Dept of Labor	21.63%	12.48%
Dept of VA	186.59%	167.51%
Gen Svcs Agency	105.93%	60.72%
Office of Pers Mgmt	138.61%	2195.67%
Dept of Agriculture	8.88%	170.32%
Dept of HUD	6657.86%	70.94%
Agency for International Dev	120.38%	156.00%
NASA	5964.68%	3.07%
Small Business Admin	103.85%	100.00%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	50.73%	56.52%
Dept of Transportation	1159.43%	67.13%
EPA	16.85%	856.06%
Natl Science Foundation	119.89%	177.84%
Soc Sec Admin	14.17%	20.62%

Net Results of Operations to PP&E	1998 to 1999	1999 to 2000
Mean	22.06243653	3.559099386
Standard Error	14.96285181	1.560894071
Median	1.059315703	1
Mode	#N/A	#N/A
Standard Deviation	68.56840102	7.152915232
Sample Variance	4701.625618	51.16419632
Kurtosis	17.52522164	6.754431179
Skewness	4.088890585	2.746974888
Range	309.9190768	26.589445
Minimum	0.088791868	0.002119568
Maximum	310.0078687	26.59156457
Sum	463.3111672	74.74108711
Count	21	21
Confidence Level(95.0%)	31.21194744	3.255966465

Costs Not Assigned to Programs, to Program Costs

Total Costs Not Assigned to Programs
Total Program Costs

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	#DIV/0!	#DIV/0!
Dept of Energy	66.13%	55.35%
Dept of Treasury	96.86%	52.66%
FEMA	#DIV/0!	#DIV/0!
Nuc Reg Comm	#DIV/0!	#DIV/0!
Dept of Commerce	9.62%	32.97%
Dept of HHS	#DIV/0!	#DIV/0!
Dept of Labor	14.45%	12.86%
Dept of VA	237.06%	95.31%
Gen Svcs Agency	#DIV/0!	#DIV/0!
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	202.03%	200.89%
Dept of HUD	53.95%	21.30%
Agency for International Dev	12.38%	82.20%
NASA	6714.82%	5.94%
Small Business Admin	122.59%	10.27%
Dept of Education	86.83%	100.00%
Dept of Interior	12.75%	1.75%
Dept of Transportation	19.61%	6.24%
EPA		
Natl Science Foundation		
Soc Sec Admin	5.75%	0.65%

Costs Not Assigned to Programs, to Program Costs	1998 to 1999	1999 to 2000
Mean	5.46773576	0.484568513
Standard Error	4.748666012	0.150188369
Median	0.600382299	0.271349351
Mode	#N/A	#N/A
Standard Deviation	17.76788126	0.561953421
Sample Variance	315.6976045	0.315791647
Kurtosis	13.94082243	3.201798068
Skewness	3.730691605	1.6855797
Range	67.09078441	2.002407631
Minimum	0.057456665	0.00653514
Maximum	67.14824108	2.008942771
Sum	76.54830064	6.783959185
Count	14	14
Confidence Level(95.0%)	10.25886723	0.324462183

Costs Not Assigned to Programs, to Net Cost of Operations

Total Costs Not Assigned to Programs
Net Cost of Operations

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	#DIV/0!	#DIV/0!
Dept of Energy	8.86%	28.94%
Dept of Treasury	94.08%	32.04%
FEMA	#DIV/0!	#DIV/0!
Nuc Reg Comm	#DIV/0!	#DIV/0!
Dept of Commerce	6.05%	38.96%
Dept of HHS	#DIV/0!	#DIV/0!
Dept of Labor	14.60%	13.10%
Dept of VA	224.39%	91.79%
Gen Svcs Agency	#DIV/0!	#DIV/0!
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	193.55%	202.58%
Dept of HUD	52.13%	26.84%
Agency for International Dev	12.61%	82.34%
NASA	8159.13%	6.67%
Small Business Admin	121.20%	155.55%
Dept of Education	86.04%	100.00%
Dept of Interior	214.26%	198.76%
Dept of Transportation	19.62%	6.55%
EPA	#DIV/0!	#DIV/0!
Natl Science Foundation	#DIV/0!	#DIV/0!
Soc Sec Admin	5.69%	0.60%

Costs Not Assigned to Programs, to Net Cost of Operations	1998 to 1999	1999 to 2000
Mean	6.58014165	0.703374382
Standard Error	5.774035246	0.189045195
Median	0.690868383	0.355018785
Mode	#N/A	#N/A
Standard Deviation	21.60446163	0.707342352
Sample Variance	466.7527623	0.500333203
Kurtosis	13.95211365	-0.377038626
Skewness	3.732748455	0.964229486
Range	81.53439581	2.019793994
Minimum	0.056861762	0.00599068
Maximum	81.59125757	2.025784675
Sum	92.1219831	9.847241341
Count	14	14
Confidence Level(95.0%)	12.47404236	0.408407236

Return on Net Cost

Net Results of Operations
Net Cost of Operations

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	21769.90%	62.13%
Dept of Energy	25.96%	52.84%
Dept of Treasury	48.76%	201.74%
FEMA	67.55%	3750.81%
Nuc Reg Comm	55.07%	290.16%
Dept of Commerce	29.33%	104.27%
Dept of HHS	349.09%	4.64%
Dept of Labor	19.75%	19.29%
Dept of VA	160.18%	69.10%
Gen Svcs Agency	84.74%	4.48%
Office of Pers Mgmt	144.96%	858.80%
Dept of Agriculture	0.18%	185.46%
Dept of HUD	9392.18%	77.56%
Agency for International Dev	121.91%	165.50%
NASA	8132.99%	8.56%
Small Business Admin	105.30%	2794.04%
Dept of Education	168.53%	146.59%
Dept of Interior	231.23%	243.01%
Dept of Transportation	1224.63%	68.37%
EPA	9.41%	940.91%
Natl Science Foundation	121.15%	199.34%
Soc Sec Admin	23.27%	14.36%

Return on Net Cost	1998 to 1999	1999 to 2000
Mean	19.22093558	4.664519147
Standard Error	10.8991814	2.030715601
Median	1.132248303	1.254309203
Mode	#N/A	#N/A
Standard Deviation	51.12169222	9.524900458
Sample Variance	2613.427415	90.72372874
Kurtosis	11.37152288	7.780308863
Skewness	3.279576572	2.862638361
Range	217.6972319	37.46332904
Minimum	0.001757562	0.044754129
Maximum	217.6989895	37.50808317
Sum	422.8605827	102.6194212
Count	22	22
Confidence Level(95.0%)	22.66609247	4.223105011

Return on Appropriated Funds

Net Results of Operations
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	27545.78%	66.86%
Dept of Energy	88.77%	66.65%
Dept of Treasury	98.28%	198.97%
FEMA	68.34%	3078.54%
Nuc Reg Comm	55.37%	368.48%
Dept of Commerce	28.87%	104.46%
Dept of HHS	192.79%	4.34%
Dept of Labor	22.43%	18.65%
Dept of VA	183.58%	163.24%
Gen Svcs Agency	39.25%	23.57%
Office of Pers Mgmt	135.68%	1784.51%
Dept of Agriculture	5.14%	164.22%
Dept of HUD	7173.62%	70.04%
Agency for International Dev	121.59%	165.18%
NASA	6761.76%	7.05%
Small Business Admin	102.86%	4958.40%
Dept of Education	167.35%	139.49%
Dept of Interior	28.12%	94.01%
Dept of Transportation	1767.26%	60.68%
EPA	7.21%	1169.55%
Natl Science Foundation	121.16%	198.57%
Soc Sec Admin	24.07%	11.69%

Return on Appropriated Funds	1998 to 1999	1999 to 2000
Mean	20.33603852	5.871424267
Standard Error	12.89552232	2.606384257
Median	1.005674775	1.219730636
Mode	#N/A	#N/A
Standard Deviation	60.48536113	12.22502579
Sample Variance	3658.478911	149.4512556
Kurtosis	16.65708977	8.071138728
Skewness	3.956099841	2.830127271
Range	275.4064026	49.54057934
Minimum	0.051421624	0.043405314
Maximum	275.4578242	49.58398465
Sum	447.3928474	129.1713339
Count	22	22
Confidence Level(95.0%)	26.8177114	5.420273724

Return on Average Net Position

Net Results of Operations
Average Net Position

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	830.12%	66.45%
Dept of Energy	59.91%	70.80%
Dept of Treasury	94.15%	203.70%
FEMA	37.77%	2595.51%
Nuc Reg Comm	42.85%	277.17%
Dept of Commerce	17.52%	106.56%
Dept of HHS	300.48%	5.27%
Dept of Labor	26.07%	10.21%
Dept of VA	186.05%	166.87%
Gen Svcs Agency	102.22%	61.74%
Office of Pers Mgmt	136.35%	1788.60%
Dept of Agriculture	468.52%	317.68%
Dept of HUD	7790.39%	72.61%
Agency for International Dev	127.92%	165.93%
NASA	7080.06%	3.97%
Small Business Admin	105.41%	4288.92%
Dept of Education	175.77%	151.48%
Dept of Interior	43.82%	54.16%
Dept of Transportation	1327.92%	73.55%
EPA	20.55%	1025.94%
Natl Science Foundation	120.10%	193.47%
Soc Sec Admin	7.94%	2.41%

Return on Average Net Position	1998 to 1999	1999 to 2000
Mean	8.682680905	5.319554133
Standard Error	4.58563799	2.256834641
Median	1.127555765	1.290197284
Mode	#N/A	#N/A
Standard Deviation	21.5085487	10.58549277
Sample Variance	462.6176671	112.0526571
Kurtosis	7.751348668	7.660184317
Skewness	2.96544488	2.755724254
Range	77.8245052	42.86511003
Minimum	0.079435915	0.024083555
Maximum	77.90394112	42.88919359
Sum	191.0189799	117.0301909
Count	22	22
Confidence Level(95.0%)	9.536357905	4.693345378

Fixed Assets to Total Assets

PP&E
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	6.68%	8.43%
Dept of Energy	6.60%	2.84%
Dept of Treasury	99.95%	0.75%
FEMA	37.94%	13.81%
Nuc Reg Comm	5.11%	5.20%
Dept of Commerce	0.48%	10.80%
Dept of HHS	6.39%	2.43%
Dept of Labor	3.58%	0.58%
Dept of VA	4.43%	6.78%
Gen Svcs Agency	1.69%	0.71%
Office of Pers Mgmt	11.34%	22.64%
Dept of Agriculture	6.95%	35.56%
Dept of HUD	24.86%	5.80%
Agency for International Dev	3.60%	25.25%
NASA	2.95%	0.95%
Small Business Admin	6.15%	100.00%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	3.66%	1.19%
Dept of Transportation	5.39%	3.92%
EPA	44.96%	21.50%
Natl Science Foundation	1.58%	18.77%
Soc Sec Admin	5.27%	14.75%

Fixed Assets to Total Assets	1998 to 1999	1999 to 2000
Mean	0.137879739	0.144123435
Standard Error	0.050182058	0.047816503
Median	0.053907286	0.067778563
Mode	#N/A	#N/A
Standard Deviation	0.229963078	0.219122743
Sample Variance	0.052883017	0.048014777
Kurtosis	10.15628852	12.34693647
Skewness	3.046798182	3.2545542
Range	0.994687268	0.99424069
Minimum	0.004840898	0.00575931
Maximum	0.999528166	1
Sum	2.895474517	3.026592136
Count	21	21
Confidence Level(95.0%)	0.10467789	0.099743431

Fixed Assets to Entity Assets

PP&E
Entity Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	6.50%	8.18%
Dept of Energy	6.60%	2.84%
Dept of Treasury	98.46%	19.47%
FEMA	37.94%	13.81%
Nuc Reg Comm	5.11%	5.28%
Dept of Commerce	0.40%	10.92%
Dept of HHS	6.87%	2.44%
Dept of Labor	3.55%	0.56%
Dept of VA	3.32%	2.91%
Gen Svcs Agency	1.88%	0.76%
Office of Pers Mgmt	11.34%	22.64%
Dept of Agriculture	6.75%	35.22%
Dept of HUD	24.89%	5.81%
Agency for International Dev	2.98%	24.75%
NASA	2.94%	0.96%
Small Business Admin	6.15%	100.00%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	3.71%	3.49%
Dept of Transportation	5.30%	4.09%
EPA	44.98%	21.54%
Natl Science Foundation	1.58%	18.77%
Soc Sec Admin	5.28%	14.78%

Fixed Assets to Entity Assets	1998 to 1999	1999 to 2000
Mean	0.136437451	0.152013058
Standard Error	0.049652896	0.047355479
Median	0.05303935	0.081836038
Mode	#N/A	#N/A
Standard Deviation	0.227538154	0.217010069
Sample Variance	0.051773611	0.04709337
Kurtosis	9.903625858	12.37062451
Skewness	3.010657632	3.241192778
Range	0.980568523	0.99441025
Minimum	0.003998903	0.00558975
Maximum	0.984567426	1
Sum	2.865186472	3.192274211
Count	21	21
Confidence Level(95.0%)	0.103574078	0.098781753

Fixed Assets to Equity

PP&E
Net Position

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	15.53%	2.31%
Dept of Energy	30.77%	2.22%
Dept of Treasury	97.45%	5.94%
FEMA	51.53%	19.49%
Nuc Reg Comm	10.75%	25.36%
Dept of Commerce	1.53%	6.73%
Dept of HHS	9.30%	5.23%
Dept of Labor	4.22%	0.23%
Dept of VA	21.25%	15.48%
Gen Svcs Agency	4.15%	0.11%
Office of Pers Mgmt	5.37%	21.17%
Dept of Agriculture	493.14%	162.51%
Dept of HUD	23.05%	6.35%
Agency for International Dev	9.29%	23.30%
NASA	0.26%	0.86%
Small Business Admin	93.22%	100.00%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	3.40%	2.34%
Dept of Transportation	32.88%	6.06%
EPA	48.03%	21.62%
Natl Science Foundation	0.32%	18.99%
Soc Sec Admin	6.05%	15.25%

Fixed Assets to Equity	1998 to 1999	1999 to 2000
Mean	0.457853337	0.219779774
Standard Error	0.231952542	0.084208872
Median	0.107454642	0.067292232
Mode	#N/A	#N/A
Standard Deviation	1.062940081	0.385893532
Sample Variance	1.129841617	0.148913818
Kurtosis	17.7068213	9.544649766
Skewness	4.093076278	3.054965525
Range	4.928794493	1.624052391
Minimum	0.002612519	0.0010815
Maximum	4.931407012	1.625133891
Sum	9.614920079	4.615375258
Count	21	21
Confidence Level(95.0%)	0.483844299	0.175656548

Inventory to Assets

Inventory and Related Property
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	3.61%	5.35%
Dept of Energy	0.82%	2.52%
Dept of Treasury	99.99%	37.59%
FEMA	4.76%	1.68%
Nuc Reg Comm	#DIV/0!	#DIV/0!
Dept of Commerce	0.07%	13.12%
Dept of HHS	25.33%	27.02%
Dept of Labor	#DIV/0!	#DIV/0!
Dept of VA	19.93%	8.21%
Gen Svcs Agency	12.17%	1.19%
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	5.13%	22.09%
Dept of HUD	#DIV/0!	#DIV/0!
Agency for International Dev	36.03%	14.95%
NASA	7.31%	10.52%
Small Business Admin	#DIV/0!	#DIV/0!
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	1.28%	0.68%
Dept of Transportation	14.48%	4.31%
EPA	217.44%	2186.01%
Natl Science Foundation	#DIV/0!	#DIV/0!
Soc Sec Admin	#DIV/0!	#DIV/0!

Inventory to Assets	1998 to 1999	1999 to 2000
Mean	0.320263069	1.668024482
Standard Error	0.158519237	1.55351415
Median	0.097398279	0.093645529
Mode	#N/A	#N/A
Standard Deviation	0.593124674	5.812717693
Sample Variance	0.351796879	33.78768698
Kurtosis	8.109490396	13.98763821
Skewness	2.797096316	3.739354982
Range	2.173751618	21.853384
Minimum	0.000682664	0.006760305
Maximum	2.174434283	21.86014431
Sum	4.483682973	23.35234275
Count	14	14
Confidence Level(95.0%)	0.342459925	3.356162629

Inventory to Entity Assets

Inventory and Related Property
Entity Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	3.82%	5.63%
Dept of Energy	0.82%	2.52%
Dept of Treasury	99.75%	65.63%
FEMA	4.76%	1.68%
Nuc Reg Comm	#DIV/0!	#DIV/0!
Dept of Commerce	0.15%	13.24%
Dept of HHS	25.71%	27.02%
Dept of Labor	#DIV/0!	#DIV/0!
Dept of VA	19.00%	4.29%
Gen Svcs Agency	12.34%	1.24%
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	4.94%	21.79%
Dept of HUD	#DIV/0!	#DIV/0!
Agency for International Dev	35.62%	14.49%
NASA	7.32%	10.53%
Small Business Admin	#DIV/0!	#DIV/0!
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	1.33%	5.27%
Dept of Transportation	14.41%	4.48%
EPA	217.48%	2186.62%
Natl Science Foundation	#DIV/0!	#DIV/0!
Soc Sec Admin	#DIV/0!	#DIV/0!

Inventory to Entity Assets	1998 to 1999	1999 to 2000
Mean	0.319607655	1.688872277
Standard Error	0.158491149	1.552757327
Median	0.098293467	0.08076308
Mode	#N/A	#N/A
Standard Deviation	0.593019579	5.809885921
Sample Variance	0.351672221	33.75477441
Kurtosis	8.141782528	13.9705342
Skewness	2.802886268	3.736221243
Range	2.173312557	21.85381681
Minimum	0.00152003	0.012422149
Maximum	2.174832588	21.86623896
Sum	4.474507167	23.64421188
Count	14	14
Confidence Level(95.0%)	0.342399245	3.354527612

Depreciation to Total Cost

Depreciation Expense
Total Cost of Operations

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	6.60%	16.46%
Dept of Energy	40.31%	5.51%
Dept of Treasury	97.49%	65.78%
FEMA	31.47%	169.56%
Nuc Reg Comm	11.61%	5.21%
Dept of Commerce	22.31%	33.66%
Dept of HHS	106.40%	321.11%
Dept of Labor	38.58%	8.05%
Dept of VA	447.59%	127.32%
Gen Svcs Agency	1.33%	0.24%
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	1827.67%	187.94%
Dept of HUD	427.02%	40.36%
Agency for International Dev	0.78%	15.77%
NASA	24.95%	12.71%
Small Business Admin	#DIV/0!	#DIV/0!
Dept of Education	100.00%	#DIV/0!
Dept of Interior	11.96%	3.60%
Dept of Transportation	71.93%	15.70%
EPA	39.80%	48.62%
Natl Science Foundation	43.41%	5.83%
Soc Sec Admin	25.50%	44.98%

Depreciation to Total Cost	1998 to 1999	1999 to 2000
Mean	1.688360898	0.593904175
Standard Error	0.91746481	0.194179605
Median	0.391894091	0.164614123
Mode	#N/A	#N/A
Standard Deviation	4.103027365	0.846409275
Sample Variance	16.83483356	0.71640866
Kurtosis	15.80429076	4.295969323
Skewness	3.860699433	2.083011331
Range	18.26893793	3.20871631
Minimum	0.00776053	0.002396078
Maximum	18.27669846	3.211112389
Sum	33.76721796	11.28417933
Count	20	19
Confidence Level(95.0%)	1.920276513	0.407956527

Captial Investment

Change in PP&E
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	98.96%	3.78%
Dept of Energy	46.42%	103.98%
Dept of Treasury	99.98%	89.57%
FEMA	65.07%	136.69%
Nuc Reg Comm	70.73%	35.37%
Dept of Commerce	90.58%	91.18%
Dept of HHS	65.95%	43.10%
Dept of Labor	40.75%	3.75%
Dept of VA	68.51%	652.17%
Gen Svcs Agency	52.48%	28.88%
Office of Pers Mgmt	90.97%	182.35%
Dept of Agriculture	102.55%	935.68%
Dept of HUD	41.95%	140.47%
Agency for International Dev	101.94%	1230.77%
NASA	131.77%	12.22%
Small Business Admin	104.03%	1474.49%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	475.90%	88.69%
Dept of Transportation	109.21%	33.58%
EPA	74.08%	31.13%
Natl Science Foundation	45.54%	231.60%
Soc Sec Admin	370.47%	97.42%

Captial Investment	1998 to 1999	1999 to 2000
Mean	1.118008515	2.688989517
Standard Error	0.235380856	0.931886448
Median	0.905768099	0.911798761
Mode	#N/A	#N/A
Standard Deviation	1.07865059	4.270440189
Sample Variance	1.163487096	18.2366594
Kurtosis	7.552421834	3.035841008
Skewness	2.804007102	2.01834662
Range	4.351525851	14.70745779
Minimum	0.407480012	0.037471235
Maximum	4.759005862	14.74492903
Sum	23.47817881	56.46877985
Count	21	21
Confidence Level(95.0%)	0.490995634	1.943880165

Change in PP&E to Entity Assets

Change in PP&E
Entity Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	98.95%	3.53%
Dept of Energy	46.42%	103.98%
Dept of Treasury	99.31%	87.45%
FEMA	65.07%	136.69%
Nuc Reg Comm	70.73%	35.48%
Dept of Commerce	90.58%	91.19%
Dept of HHS	66.13%	43.10%
Dept of Labor	40.73%	3.76%
Dept of VA	68.14%	632.15%
Gen Svcs Agency	52.57%	28.91%
Office of Pers Mgmt	90.97%	182.35%
Dept of Agriculture	102.54%	933.07%
Dept of HUD	41.93%	140.47%
Agency for International Dev	101.95%	1225.53%
NASA	131.77%	12.21%
Small Business Admin	104.03%	1474.49%
Dept of Education	#DIV/0!	#DIV/0!
Dept of Interior	475.71%	89.21%
Dept of Transportation	109.22%	33.70%
EPA	74.11%	31.11%
Natl Science Foundation	45.54%	231.60%
Soc Sec Admin	370.42%	97.43%

Change in PP&E to Entity Assets	1998 to 1999	1999 to 2000
Mean	1.11752885	2.6749514
Standard Error	0.23530997	0.928314058
Median	0.905847059	0.911914474
Mode	#N/A	#N/A
Standard Deviation	1.078325751	4.25406944
Sample Variance	1.162786426	18.0971068
Kurtosis	7.551755695	3.116897145
Skewness	2.804207477	2.033682697
Range	4.349783059	14.7096671
Minimum	0.407307503	0.035261929
Maximum	4.757090562	14.74492903
Sum	23.46810585	56.1739794
Count	21	21
Confidence Level(95.0%)	0.490847769	1.936428293

Total Assets Maintenance

Total Assets
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	4.82%	2.00%
Dept of Energy	2.36%	1.42%
Dept of Treasury	1784.97%	11.93%
FEMA	49.95%	33.67%
Nuc Reg Comm	18.76%	69.71%
Dept of Commerce	14.51%	28.71%
Dept of HHS	27.21%	6.72%
Dept of Labor	2.66%	6.10%
Dept of VA	0.99%	12.28%
Gen Svcs Agency	31.22%	216.85%
Office of Pers Mgmt	4.23%	3.90%
Dept of Agriculture	18.54%	32.63%
Dept of HUD	13.80%	9.44%
Agency for International Dev	9.91%	7.07%
NASA	9.90%	9.39%
Small Business Admin	30.11%	45.71%
Dept of Education	12.00%	3.96%
Dept of Interior	11.77%	22.49%
Dept of Transportation	66.34%	24.49%
EPA	11.06%	16.43%
Natl Science Foundation	8.08%	6.62%
Soc Sec Admin	14.72%	8.61%

Total Assets Maintenance	1998 to 1999	1999 to 2000
Mean	0.9763257	0.263684808
Standard Error	0.804206838	0.097400995
Median	0.128990194	0.106838819
Mode	#N/A	#N/A
Standard Deviation	3.772064429	0.456851163
Sample Variance	14.22847006	0.208712985
Kurtosis	21.91054743	15.76530337
Skewness	4.67688525	3.787498588
Range	17.83981699	2.154277934
Minimum	0.009924706	0.014181077
Maximum	17.8497417	2.168459011
Sum	21.47916539	5.801065782
Count	22	22
Confidence Level(95.0%)	1.672439965	0.202556493

Entity Assets to Appropriations Used

Entity Assets
Appropriations Used

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	5.01%	2.26%
Dept of Energy	2.36%	1.42%
Dept of Treasury	42.37%	26.84%
FEMA	49.95%	33.67%
Nuc Reg Comm	18.77%	69.58%
Dept of Commerce	14.44%	28.62%
Dept of HHS	26.84%	6.72%
Dept of Labor	2.63%	6.08%
Dept of VA	0.17%	8.98%
Gen Svcs Agency	31.09%	217.00%
Office of Pers Mgmt	4.23%	3.90%
Dept of Agriculture	18.39%	32.46%
Dept of HUD	13.82%	9.45%
Agency for International Dev	9.21%	6.70%
NASA	9.91%	9.38%
Small Business Admin	30.11%	45.71%
Dept of Education	12.38%	3.82%
Dept of Interior	11.72%	28.43%
Dept of Transportation	66.19%	24.71%
EPA	11.07%	16.40%
Natl Science Foundation	8.08%	6.62%
Soc Sec Admin	14.73%	8.65%

Entity Assets to Appropriations Used	1998 to 1999	1999 to 2000
Mean	0.18339055	0.27154352
Standard Error	0.035703555	0.097317624
Median	0.13100647	0.094163181
Mode	#N/A	#N/A
Standard Deviation	0.167464515	0.456460117
Sample Variance	0.028044364	0.208355838
Kurtosis	2.130790821	15.58013553
Skewness	1.52454317	3.74979661
Range	0.66015728	2.155866545
Minimum	0.001728606	0.014181077
Maximum	0.661885886	2.170047622
Sum	4.034592093	5.973957448
Count	22	22
Confidence Level(95.0%)	0.074249619	0.202383113

Receivables Management

Total Receivables, Net
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	47.48%	41.43%
Dept of Energy	0.70%	86.14%
Dept of Treasury	99.99%	20.72%
FEMA	50.15%	41.51%
Nuc Reg Comm	30.87%	23.63%
Dept of Commerce	5.91%	7.34%
Dept of HHS	80.16%	51.23%
Dept of Labor	5.53%	0.91%
Dept of VA	8.01%	4.35%
Gen Svcs Agency	9.53%	16.61%
Office of Pers Mgmt	0.30%	37.81%
Dept of Agriculture	239.47%	20.86%
Dept of HUD	40.97%	2.16%
Agency for International Dev	4.97%	2.20%
NASA	22.50%	10.55%
Small Business Admin	8.57%	22.94%
Dept of Education	15.93%	10.47%
Dept of Interior	10.88%	31.36%
Dept of Transportation	7.24%	23.93%
EPA	1.18%	7.18%
Natl Science Foundation	24.35%	237.18%
Soc Sec Admin	4.44%	3.06%

Receivables Management	1998 to 1999	1999 to 2000
Mean	0.326878553	0.31980635
Standard Error	0.113508579	0.106917225
Median	0.102067379	0.207918825
Mode	#N/A	#N/A
Standard Deviation	0.532402427	0.501486237
Sample Variance	0.283452344	0.251488446
Kurtosis	11.20606674	14.43201498
Skewness	3.126145523	3.580837347
Range	2.391623069	2.362688716
Minimum	0.003039621	0.009104277
Maximum	2.39466269	2.371792992
Sum	7.191328164	7.035739704
Count	22	22
Confidence Level(95.0%)	0.236054053	0.22234658

Entity Receivables Management

Accounts Receivable, Net (Assets for Use by Entity)
Entity Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	52.12%	14.83%
Dept of Energy	0.70%	86.14%
Dept of Treasury	100.00%	#DIV/0!
FEMA	50.15%	41.51%
Nuc Reg Comm	30.89%	23.27%
Dept of Commerce	6.72%	7.32%
Dept of HHS	137.28%	51.91%
Dept of Labor	5.61%	1.79%
Dept of VA	9.27%	0.56%
Gen Svcs Agency	9.66%	16.46%
Office of Pers Mgmt	0.30%	37.81%
Dept of Agriculture	292.11%	26.02%
Dept of HUD	99.00%	4.04%
Agency for International Dev	27.03%	22.17%
NASA	21.83%	13.02%
Small Business Admin	8.57%	22.94%
Dept of Education	15.86%	420.21%
Dept of Interior	20.62%	40.21%
Dept of Transportation	7.80%	24.59%
EPA	1.19%	7.16%
Natl Science Foundation	24.35%	237.18%
Soc Sec Admin	4.34%	5.07%

Entity Receivables Management	1998 to 1999	1999 to 2000
Mean	0.420630592	0.525808158
Standard Error	0.142731643	0.214534257
Median	0.182415794	0.229382249
Mode	#N/A	#N/A
Standard Deviation	0.669470747	0.983119473
Sample Variance	0.448191081	0.966523897
Kurtosis	9.24892477	10.56925428
Skewness	2.849953461	3.201278692
Range	2.918025091	4.19642765
Minimum	0.003039621	0.005648045
Maximum	2.921064713	4.202075695
Sum	9.253873026	11.04197133
Count	22	21
Confidence Level(95.0%)	0.296826752	0.447510411

Non-Entity Asset Management

Non-Entity Assets
Total Assets

ABSOLUTE VALUES

Agency	% Growth 1999/1998	% Growth 2000/1999
Dept of Defense	77.99%	59.36%
Dept of Energy		
Dept of Treasury	0.30%	0.53%
FEMA	#DIV/0!	#DIV/0!
Nuc Reg Comm	22.43%	397.85%
Dept of Commerce	5.79%	9.63%
Dept of HHS	92.88%	14.75%
Dept of Labor	14.63%	7.48%
Dept of VA	43.13%	97.13%
Gen Svcs Agency	28.78%	10.34%
Office of Pers Mgmt	#DIV/0!	#DIV/0!
Dept of Agriculture	29.32%	57.26%
Dept of HUD	4.33%	1.87%
Agency for International Dev	#DIV/0!	61.68%
NASA	41.32%	81.04%
Small Business Admin	#DIV/0!	#DIV/0!
Dept of Education	15.94%	7.34%
Dept of Interior	0.45%	42.99%
Dept of Transportation	6.21%	11.26%
EPA	#DIV/0!	212.42%
Natl Science Foundation	#DIV/0!	#DIV/0!
Soc Sec Admin	4.60%	15.14%
	#DIV/0!	#DIV/0!

Non-Entity Asset Management	1998 to 1999	1999 to 2000
Mean	0.258727114	0.640055818
Standard Error	0.072398367	0.244880022
Median	0.159367834	0.15138117
Mode	#N/A	#N/A
Standard Deviation	0.280397669	1.009666196
Sample Variance	0.078622853	1.019425827
Kurtosis	1.437646888	7.731697719
Skewness	1.42213356	2.680577808
Range	0.925846457	3.973137402
Minimum	0.002977531	0.005339353
Maximum	0.928823988	3.978476755
Sum	3.880906707	10.8809489
Count	15	17
Confidence Level(95.0%)	0.155279192	0.519122339

APPENDIX E. WINSORIZED DATA

Ratio Type: Budgetary Integrity

Ratio: *Budget Authority to Budgetary Resources*

Numerator: Budget Authority

Denominator: Total Budgetary Resources

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.53131438	7	0.53131438
Department of Energy	1998	0.71025944	14	0.71025944
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.31278229	3	0.31278229
Nuclear Regulatory Commission	1998	0.91590683	20	0.91590683
Department of Commerce	1998	0.66650815	11	0.66650815
Department of Health and Human Services	1998	0.71831422	15	0.71831422
Department of Labor	1998	0.39407095	5	0.39407095
Department of Veterans Affairs	1998	0.63419469	10	0.63419469
General Services Administration	1998	0.02437038	1	0.02437038
Office of Personnel Management	1998	0.87758008	18	0.87758008
Department of Agriculture	1998	0.70919814	13	0.70919814
Department of Housing and Urban Development	1998	0.37172530	4	0.37172530
Agency for International Development	1998	0.74029296	17	0.74029296
National Aeronautical Space Administration	1998	0.89098863	19	0.89098863
Small Business Administration	1998	0.14789009	2	0.14789009
Department of Education	1998	0.69969328	12	0.69969328
Department of the Interior	1998	0.61508630	9	0.61508630
Department of Transportation	1998	0.61455910	8	0.61455910
Environmental Protection Agency	1998	0.71992306	16	0.71992306
National Science Foundation	1998	0.93790414	21	0.93790414
Social Security Administration	1998	0.46108327	6	0.46108327

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.53147180	6	0.53147180
Department of Energy	1999	0.72407335	11	0.72407335
Department of Treasury	1999	0.86656050	16	0.86656050
Federal Emergency Management Agency	1999	0.39542488	5	0.39542488
Nuclear Regulatory Commission	1999	0.90883240	19	0.90883240
Department of Commerce	1999	0.66723575	9	0.66723575
Department of Health and Human Services	1999	1.00216275	21	1.00216275
Department of Labor	1999	0.36280326	4	0.36280326
Department of Veterans Affairs	1999	0.62895832	8	0.62895832
General Services Administration	1999	**0.02389735**	1	0.18666687
Office of Personnel Management	1999	0.87280571	17	0.87280571
Department of Agriculture	1999	0.74547650	13	0.74547650
Department of Housing and Urban Development	1999	0.35282241	3	0.35282241
Agency for International Development	1999	0.78690404	14	0.78690404
National Aeronautical Space Administration	1999	0.88536969	18	0.88536969
Small Business Administration	1999	0.18666687	2	0.18666687
Department of Education	1999	0.70266822	10	0.70266822
Department of the Interior	1999	0.56558090	7	0.56558090
Department of Transportation	1999	0.85314549	15	0.85314549
Environmental Protection Agency	1999	0.74471059	12	0.74471059
National Science Foundation	1999	0.92983257	20	0.92983257
Social Security Administration	1999	**1.28311602**	22	1.00216275

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.53935478	4	0.53935478
Department of Energy	2000	0.73739053	12	0.73739053
Department of Treasury	2000	0.68840436	10	0.68840436
Federal Emergency Management Agency	2000	0.68103545	9	0.68103545
Nuclear Regulatory Commission	2000	0.91483903	17	0.91483903
Department of Commerce	2000	0.74104317	13	0.74104317
Department of Health and Human Services	2000	1.02355332	19	1.02355332
Department of Labor	2000	1.08531358	20	1.08531358
Department of Veterans Affairs	2000	0.61941733	5	0.61941733
General Services Administration	2000	**0.01041099**	1	0.15214257
Office of Personnel Management	2000	0.81605179	15	0.81605179
Department of Agriculture	2000	1.09107832	21	1.09107832
Department of Housing and Urban Development	2000	0.32554985	3	0.32554985
Agency for International Development	2000	0.68063861	8	0.68063861
National Aeronautical Space Administration	2000	0.89921276	16	0.89921276
Small Business Administration	2000	0.15214257	2	0.15214257
Department of Education	2000	0.70016551	11	0.70016551
Department of the Interior	2000	0.66632804	6	0.66632804
Department of Transportation	2000	0.67795554	7	0.67795554
Environmental Protection Agency	2000	0.74575564	14	0.74575564
National Science Foundation	2000	0.92530690	18	0.92530690
Social Security Administration	2000	1.32245643	22	1.32245643

Ratio Type: Budgetary Integrity
Ratio: *Self-Sufficiency*
Numerator: Earned Revenues
Denominator: Budget Authority

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.11561736	12	0.11561736
Department of Energy	1998	0.32341304	16	0.32341304
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.46594084	18	0.46594084
Nuclear Regulatory Commission	1998	0.96095112	20	0.96095112
Department of Commerce	1998	0.32910492	17	0.32910492
Department of Health and Human Services	1998	0.04954384	6	0.04954384
Department of Labor	1998	0.05642063	8	0.05642063
Department of Veterans Affairs	1998	0.08120331	10	0.08120331
General Services Administration	1998	**28.91885442**	22	0.97232123
Office of Personnel Management	1998	0.87140919	19	0.87140919
Department of Agriculture	1998	0.12077246	13	0.12077246
Department of Housing and Urban Development	1998	0.14947711	14	0.14947711
Agency for International Development	1998	0.00816583	3	0.00816583
National Aeronautical Space Administration	1998	0.05241240	7	0.05241240
Small Business Administration	1998	0.00661486	2	0.00661486
Department of Education	1998	0.05976859	9	0.05976859
Department of the Interior	1998	0.19131632	15	0.19131632
Department of Transportation	1998	0.01811805	4	0.01811805
Environmental Protection Agency	1998	0.08992658	11	0.08992658
National Science Foundation	1998	0.02656023	5	0.02656023
Social Security Administration	1998	0.00623292	1	0.00623292

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.09724007	12	0.09724007
Department of Energy	1999	0.30795344	17	0.30795344
Department of Treasury	1999	0.03546190	5	0.03546190
Federal Emergency Management Agency	1999	0.44840348	19	0.44840348
Nuclear Regulatory Commission	1999	0.94130313	21	0.94130313
Department of Commerce	1999	0.28505450	16	0.28505450
Department of Health and Human Services	1999	0.04896129	6	0.04896129
Department of Labor	1999	0.05722991	7	0.05722991
Department of Veterans Affairs	1999	0.07866160	10	0.07866160
General Services Administration	1999	**29.49130435**	22	0.94130313
Office of Personnel Management	1999	0.88549305	20	0.88549305
Department of Agriculture	1999	0.09139040	11	0.09139040
Department of Housing and Urban Development	1999	0.11561369	14	0.11561369
Agency for International Development	1999	0.00856648	2	0.00856648
National Aeronautical Space Administration	1999	0.05986152	8	0.05986152
Small Business Administration	1999	0.43833645	18	0.43833645
Department of Education	1999	0.07343509	9	0.07343509
Department of the Interior	1999	0.22850202	15	0.22850202
Department of Transportation	1999	0.01762136	3	0.01762136
Environmental Protection Agency	1999	0.11467728	13	0.11467728
National Science Foundation	1999	0.01957542	4	0.01957542
Social Security Administration	1999	0.00632401	1	0.00632401

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.07746484	10	0.07746484
Department of Energy	2000	0.32396272	17	0.32396272
Department of Treasury	2000	0.02775045	5	0.02775045
Federal Emergency Management Agency	2000	0.34792532	18	0.34792532
Nuclear Regulatory Commission	2000	0.98106417	21	0.98106417
Department of Commerce	2000	0.18053134	15	0.18053134
Department of Health and Human Services	2000	0.09226785	13	0.09226785
Department of Labor	2000	0.06298071	8	0.06298071
Department of Veterans Affairs	2000	0.08753365	11	0.08753365
General Services Administration	2000	**69.87142857**	22	0.98106417
Office of Personnel Management	2000	0.95476516	20	0.95476516
Department of Agriculture	2000	0.07118834	9	0.07118834
Department of Housing and Urban Development	2000	0.17728611	14	0.17728611
Agency for International Development	2000	0.01058163	2	0.01058163
National Aeronautical Space Administration	2000	0.05408601	7	0.05408601
Small Business Administration	2000	0.48770812	19	0.48770812
Department of Education	2000	0.08939145	12	0.08939145
Department of the Interior	2000	0.19352408	16	0.19352408
Department of Transportation	2000	0.01674058	3	0.01674058
Environmental Protection Agency	2000	0.04620881	6	0.04620881
National Science Foundation	2000	0.02104749	4	0.02104749
Social Security Administration	2000	0.00653109	1	0.00653109

Ratio Type: Budgetary Integrity

Ratio: *Outlays to Obligations*

Numerator: Total Outlays

Denominator: Obligations Incurred, Net

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.01288297	19	1.01288297
Department of Energy	1998	0.98999942	14	0.98999942
Department of Treasury	1998	0.97232123	9	0.97232123
Federal Emergency Management Agency	1998	0.56798648	3	0.56798648
Nuclear Regulatory Commission	1998	1.04444771	21	1.04444771
Department of Commerce	1998	0.97243249	10	0.97243249
Department of Health and Human Services	1998	0.98306454	11	0.98306454
Department of Labor	1998	0.94909460	7	0.94909460
Department of Veterans Affairs	1998	0.99010110	15	0.99010110
General Services Administration	1998	**-133.88888889**	1	0.45095843
Office of Personnel Management	1998	0.99544916	16	0.99544916
Department of Agriculture	1998	0.99578582	17	0.99578582
Department of Housing and Urban Development	1998	1.35400404	22	1.35400404
Agency for International Development	1998	0.98510972	12	0.98510972
National Aeronautical Space Administration	1998	1.04271096	20	1.04271096
Small Business Administration	1998	0.45095843	2	0.45095843
Department of Education	1998	0.89205519	4	0.89205519
Department of the Interior	1998	0.97217592	8	0.97217592
Department of Transportation	1998	0.98596478	13	0.98596478
Environmental Protection Agency	1998	0.89459094	5	0.89459094
National Science Foundation	1998	0.94810661	6	0.94810661
Social Security Administration	1998	0.99672869	18	0.99672869

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.98423227	13	0.98423227
Department of Energy	1999	0.97869917	11	0.97869917
Department of Treasury	1999	1.00186748	18	1.00186748
Federal Emergency Management Agency	1999	0.99205347	15	0.99205347
Nuclear Regulatory Commission	1999	1.01725666	20	1.01725666
Department of Commerce	1999	0.96058548	7	0.96058548
Department of Health and Human Services	1999	0.98006517	12	0.98006517
Department of Labor	1999	0.96129668	8	0.96129668
Department of Veterans Affairs	1999	1.00534000	19	1.00534000
General Services Administration	1999	**-0.06754032**	1	0.85426754
Office of Personnel Management	1999	0.99626402	16	0.99626402
Department of Agriculture	1999	0.93232169	5	0.93232169
Department of Housing and Urban Development	1999	1.21291915	21	1.21291915
Agency for International Development	1999	0.85426754	2	0.85426754
National Aeronautical Space Administration	1999	0.98893726	14	0.98893726
Small Business Administration	1999	1.23753098	22	1.23753098
Department of Education	1999	0.94743733	6	0.94743733
Department of the Interior	1999	0.97810978	10	0.97810978
Department of Transportation	1999	0.91075393	4	0.91075393
Environmental Protection Agency	1999	0.96257539	9	0.96257539
National Science Foundation	1999	0.88658723	3	0.88658723
Social Security Administration	1999	1.00013457	17	1.00013457

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.99801157	14	0.99801157
Department of Energy	2000	0.97660002	8	0.97660002
Department of Treasury	2000	1.00717802	17	1.00717802
Federal Emergency Management Agency	2000	1.24585858	22	1.24585858
Nuclear Regulatory Commission	2000	1.02659795	19	1.02659795
Department of Commerce	2000	0.95499092	6	0.95499092
Department of Health and Human Services	2000	0.98115902	9	0.98115902
Department of Labor	2000	1.01062071	18	1.01062071
Department of Veterans Affairs	2000	1.03908935	20	1.03908935
General Services Administration	2000	**-0.21350365**	1	0.61538582
Office of Personnel Management	2000	0.99396427	12	0.99396427
Department of Agriculture	2000	1.00088884	15	1.00088884
Department of Housing and Urban Development	2000	1.20023957	21	1.20023957
Agency for International Development	2000	0.98435643	11	0.98435643
National Aeronautical Space Administration	2000	0.98211374	10	0.98211374
Small Business Administration	2000	0.61538583	2	0.61538583
Department of Education	2000	0.92075543	5	0.92075543
Department of the Interior	2000	0.96884440	7	0.96884440
Department of Transportation	2000	0.90581902	4	0.90581902
Environmental Protection Agency	2000	1.00170795	16	1.00170795
National Science Foundation	2000	0.89075855	3	0.89075855
Social Security Administration	2000	0.99573415	13	0.99573415

Ratio Type: Budgetary Integrity

Ratio: *Net Obligations to Total Budgetary Resources*

Numerator: Obligations Incurred, Net

Denominator: Total Budgetary Resources

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.50733908	8	0.50733908
Department of Energy	1998	0.70048467	16	0.70048467
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.42933762	6	0.42933762
Nuclear Regulatory Commission	1998	0.90484607	20	0.90484607
Department of Commerce	1998	0.65348152	14	0.65348152
Department of Health and Human Services	1998	0.70368330	17	0.70368330
Department of Labor	1998	0.30965041	4	0.30965041
Department of Veterans Affairs	1998	0.59935609	13	0.59935609
General Services Administration	1998	-0.00052347	1	-0.00052347
Office of Personnel Management	1998	0.53463050	9	0.53463050
Department of Agriculture	1998	0.54648756	10	0.54648756
Department of Housing and Urban Development	1998	0.28770606	3	0.28770606
Agency for International Development	1998	0.59335038	12	0.59335038
National Aeronautical Space Administration	1998	0.88933871	19	0.88933871
Small Business Administration	1998	0.20763459	2	0.20763459
Department of Education	1998	0.67142200	15	0.67142200
Department of the Interior	1998	0.56915182	11	0.56915182
Department of Transportation	1998	0.48489768	7	0.48489768
Environmental Protection Agency	1998	0.73528380	18	0.73528380
National Science Foundation	1998	0.91234694	21	0.91234694
Social Security Administration	1998	0.37358923	5	0.37358923

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.50277253	6	0.50277253
Department of Energy	1999	0.68505657	14	0.68505657
Department of Treasury	1999	0.84983562	17	0.84983562
Federal Emergency Management Agency	1999	0.49420259	5	0.49420259
Nuclear Regulatory Commission	1999	0.91130597	19	0.91130597
Department of Commerce	1999	0.64789940	13	0.64789940
Department of Health and Human Services	1999	0.95308316	21	0.95308316
Department of Labor	1999	0.29778276	3	0.29778276
Department of Veterans Affairs	1999	0.58632671	9	0.58632671
General Services Administration	1999	**0.05153514**	1	0.29778276
Office of Personnel Management	1999	0.52926154	7	0.52926154
Department of Agriculture	1999	0.58933344	10	0.58933344
Department of Housing and Urban Development	1999	0.30043263	4	0.30043263
Agency for International Development	1999	0.64168795	12	0.64168795
National Aeronautical Space Administration	1999	0.89540618	18	0.89540618
Small Business Administration	1999	**0.06547898**	2	0.29778276
Department of Education	1999	0.60367189	11	0.60367189
Department of the Interior	1999	0.56642806	8	0.56642806
Department of Transportation	1999	0.69619457	15	0.69619457
Environmental Protection Agency	1999	0.72409635	16	0.72409635
National Science Foundation	1999	0.91633132	20	0.91633132
Social Security Administration	1999	0.99138704	22	0.99138704

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.51412115	5	0.51412115
Department of Energy	2000	0.66164136	13	0.66164136
Department of Treasury	2000	0.67790876	14	0.67790876
Federal Emergency Management Agency	2000	0.37265156	4	0.37265156
Nuclear Regulatory Commission	2000	0.91373367	20	0.91373367
Department of Commerce	2000	0.68750320	15	0.68750320
Department of Health and Human Services	2000	0.96256995	21	0.96256995
Department of Labor	2000	0.87429371	17	0.87429371
Department of Veterans Affairs	2000	0.59260013	8	0.59260013
General Services Administration	2000	**-0.02716772**	1	0.09680855
Office of Personnel Management	2000	0.52741752	6	0.52741752
Department of Agriculture	2000	0.60331250	9	0.60331250
Department of Housing and Urban Development	2000	0.29284520	3	0.29284520
Agency for International Development	2000	0.56166111	7	0.56166111
National Aeronautical Space Administration	2000	0.90133755	18	0.90133755
Small Business Administration	2000	0.09680855	2	0.09680855
Department of Education	2000	0.64960017	11	0.64960017
Department of the Interior	2000	0.66050129	12	0.66050129
Department of Transportation	2000	0.62194049	10	0.62194049
Environmental Protection Agency	2000	0.73208959	16	0.73208959
National Science Foundation	2000	0.90538242	19	0.90538242
Social Security Administration	2000	0.99083429	22	0.99083429

Ratio Type: Budgetary Integrity
Ratio: *Utilization Ratio*

Numerator: Total Budgetary Resources - Unobligated Balance (End)
Denominator: Total Budgetary Resources

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.68898092	11	0.68898092
Department of Energy	1998	0.87117664	17	0.87117664
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.61513324	8	0.61513324
Nuclear Regulatory Commission	1998	0.93302749	20	0.93302749
Department of Commerce	1998	0.89344423	18	0.89344423
Department of Health and Human Services	1998	0.72012919	12	0.72012919
Department of Labor	1998	0.32699640	2	0.32699640
Department of Veterans Affairs	1998	0.66982061	10	0.66982061
General Services Administration	1998	0.79311348	16	0.79311348
Office of Personnel Management	1998	0.38415769	4	0.38415769
Department of Agriculture	1998	0.59920813	7	0.59920813
Department of Housing and Urban Development	1998	0.40464899	5	0.40464899
Agency for International Development	1998	0.63903743	9	0.63903743
National Aeronautical Space Administration	1998	0.92865995	19	0.92865995
Small Business Administration	1998	0.46289711	6	0.46289711
Department of Education	1998	0.79142826	15	0.79142826
Department of the Interior	1998	0.78977169	14	0.78977169
Department of Transportation	1998	0.29853505	1	0.29853505
Environmental Protection Agency	1998	0.75329417	13	0.75329417
National Science Foundation	1998	0.95437551	21	0.95437551
Social Security Administration	1998	0.37599828	3	0.37599828

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.67937085	9	0.67937085
Department of Energy	1999	0.85489661	17	0.85489661
Department of Treasury	1999	0.86585485	18	0.86585485
Federal Emergency Management Agency	1999	0.73309566	12	0.73309566
Nuclear Regulatory Commission	1999	0.93484490	20	0.93484490
Department of Commerce	1999	0.90107447	19	0.90107447
Department of Health and Human Services	1999	0.58590531	6	0.58590531
Department of Labor	1999	0.31604806	3	0.31604806
Department of Veterans Affairs	1999	0.69270097	10	0.69270097
General Services Administration	1999	0.79931425	15	0.79931425
Office of Personnel Management	1999	0.38431772	4	0.38431772
Department of Agriculture	1999	0.63040093	7	0.63040093
Department of Housing and Urban Development	1999	0.49257314	5	0.49257314
Agency for International Development	1999	0.66143434	8	0.66143434
National Aeronautical Space Administration	1999	0.94100185	21	0.94100185
Small Business Administration	1999	0.28404483	2	0.28404483
Department of Education	1999	0.73921962	13	0.73921962
Department of the Interior	1999	0.80878730	16	0.80878730
Department of Transportation	1999	**-0.03420321**	1	0.28404483
Environmental Protection Agency	1999	0.75011346	14	0.75011346
National Science Foundation	1999	0.94883047	22	0.94883047
Social Security Administration	1999	0.70773037	11	0.70773037

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.68127470	8	0.68127470
Department of Energy	2000	0.79580978	15	0.79580978
Department of Treasury	2000	0.89731347	18	0.89731347
Federal Emergency Management Agency	2000	0.41767356	4	0.41767356
Nuclear Regulatory Commission	2000	0.94095081	21	0.94095081
Department of Commerce	2000	0.86601303	17	0.86601303
Department of Health and Human Services	2000	0.91385316	19	0.91385316
Department of Labor	2000	0.69560641	10	0.69560641
Department of Veterans Affairs	2000	0.70022528	11	0.70022528
General Services Administration	2000	0.77556889	12	0.77556889
Office of Personnel Management	2000	0.44832687	6	0.44832687
Department of Agriculture	2000	0.30961574	2	0.30961574
Department of Housing and Urban Development	2000	0.44365843	5	0.44365843
Agency for International Development	2000	0.68579703	9	0.68579703
National Aeronautical Space Administration	2000	0.94520240	22	0.94520240
Small Business Administration	2000	0.35086438	3	0.35086438
Department of Education	2000	0.77883463	13	0.77883463
Department of the Interior	2000	0.79904378	16	0.79904378
Department of Transportation	2000	**0.10735646**	1	0.30961574
Environmental Protection Agency	2000	0.79169202	14	0.79169202
National Science Foundation	2000	0.93669043	20	0.93669043
Social Security Administration	2000	0.66818765	7	0.66818765

Ratio Type: Budgetary Integrity

Ratio: *Percentage of Uncovered Liabilities*

Numerator: Total Liabilities Not Covered by Budgetary Resources

Denominator: Total Liabilities

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.81322877	17	0.81322877
Department of Energy	1998	0.84224218	18	0.84224218
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.00577123	3	0.00577123
Nuclear Regulatory Commission	1998	0.29611206	13	0.29611206
Department of Commerce	1998	0.41174692	15	0.41174692
Department of Health and Human Services	1998	0.12022844	9	0.12022844
Department of Labor	1998	0.86530755	19	0.86530755
Department of Veterans Affairs	1998	0.95389856	20	0.95389856
General Services Administration	1998	0.16095771	11	0.16095771
Office of Personnel Management	1998	0.99412262	22	0.99412262
Department of Agriculture	1998	0.01560692	4	0.01560692
Department of Housing and Urban Development	1998	0.29063913	12	0.29063913
Agency for International Development	1998	0.04420411	5	0.04420411
National Aeronautical Space Administration	1998	0.34189403	14	0.34189403
Small Business Administration	1998	0.00276326	2	0.00276326
Department of Education	1998	0.00062360	1	0.00062360
Department of the Interior	1998	0.15110324	10	0.15110324
Department of Transportation	1998	0.69758300	16	0.69758300
Environmental Protection Agency	1998	0.11154210	8	0.11154210
National Science Foundation	1998	0.04611712	6	0.04611712
Social Security Administration	1998	0.07362947	7	0.07362947

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.81143651	17	0.81143651
Department of Energy	1999	0.86147352	19	0.86147352
Department of Treasury	1999	0.99134326	21	0.99134326
Federal Emergency Management Agency	1999	0.01758581	3	0.01758581
Nuclear Regulatory Commission	1999	0.26886986	12	0.26886986
Department of Commerce	1999	0.32640215	15	0.32640215
Department of Health and Human Services	1999	0.11378067	9	0.11378067
Department of Labor	1999	0.79034117	16	0.79034117
Department of Veterans Affairs	1999	0.94087553	20	0.94087553
General Services Administration	1999	0.15302178	11	0.15302178
Office of Personnel Management	1999	0.99407767	22	0.99407767
Department of Agriculture	1999	0.02933549	4	0.02933549
Department of Housing and Urban Development	1999	0.27953366	13	0.27953366
Agency for International Development	1999	0.05203832	6	0.05203832
National Aeronautical Space Administration	1999	0.29300784	14	0.29300784
Small Business Administration	1999	0.00279353	2	0.00279353
Department of Education	1999	0.00144922	1	0.00144922
Department of the Interior	1999	0.14959643	10	0.14959643
Department of Transportation	1999	0.81508441	18	0.81508441
Environmental Protection Agency	1999	0.06464925	7	0.06464925
National Science Foundation	1999	0.03390728	5	0.03390728
Social Security Administration	1999	0.08051212	8	0.08051212

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.80168504	18	0.80168504
Department of Energy	2000	0.97157367	21	0.97157367
Department of Treasury	2000	0.94107317	19	0.94107317
Federal Emergency Management Agency	2000	0.00906288	2	0.00906288
Nuclear Regulatory Commission	2000	0.27260657	13	0.27260657
Department of Commerce	2000	0.30344008	15	0.30344008
Department of Health and Human Services	2000	0.13614584	9	0.13614584
Department of Labor	2000	0.77505339	16	0.77505339
Department of Veterans Affairs	2000	0.95415430	20	0.95415430
General Services Administration	2000	0.16096513	10	0.16096513
Office of Personnel Management	2000	0.99397076	22	0.99397076
Department of Agriculture	2000	0.03387432	4	0.03387432
Department of Housing and Urban Development	2000	0.24578831	12	0.24578831
Agency for International Development	2000	0.05422233	5	0.05422233
National Aeronautical Space Administration	2000	0.29142554	14	0.29142554
Small Business Administration	2000	0.07085438	6	0.07085438
Department of Education	2000	0.00319259	1	0.00319259
Department of the Interior	2000	0.22764382	11	0.22764382
Department of Transportation	2000	0.78474863	17	0.78474863
Environmental Protection Agency	2000	0.08025432	8	0.08025432
National Science Foundation	2000	0.03157889	3	0.03157889
Social Security Administration	2000	0.07838799	7	0.07838799

Ratio Type: Operating Performance
Ratio: *Liabilities to Assets*
Numerator: Total Liabilities
Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.60440795	19	1.60440795
Department of Energy	1998	2.35125089	20	2.35125089
Department of Treasury	1998	0.97232123	17	0.97232123
Federal Emergency Management Agency	1998	0.23763739	8	0.23763739
Nuclear Regulatory Commission	1998	0.46566403	12	0.46566403
Department of Commerce	1998	0.25240316	9	0.25240316
Department of Health and Human Services	1998	0.20018785	6	0.20018785
Department of Labor	1998	0.09212799	4	0.09212799
Department of Veterans Affairs	1998	**13.15864243**	22	2.38555042
General Services Administration	1998	0.28496016	10	0.28496016
Office of Personnel Management	1998	2.38555042	21	2.38555042
Department of Agriculture	1998	0.88394855	16	0.88394855
Department of Housing and Urban Development	1998	0.31541408	11	0.31541408
Agency for International Development	1998	0.52070688	13	0.52070688
National Aeronautical Space Administration	1998	0.16656238	5	0.16656238
Small Business Administration	1998	0.99846572	18	0.99846572
Department of Education	1998	0.56853495	15	0.56853495
Department of the Interior	1998	0.20994298	7	0.20994298
Department of Transportation	1998	0.56640378	14	0.56640378
Environmental Protection Agency	1998	0.08831965	3	0.08831965
National Science Foundation	1998	0.05479813	1	0.05479813
Social Security Administration	1998	0.05832966	2	0.05832966

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.66774850	19	1.66774850
Department of Energy	1999	2.82303184	21	2.82303184
Department of Treasury	1999	0.98146643	17	0.98146643
Federal Emergency Management Agency	1999	0.30600706	11	0.30600706
Nuclear Regulatory Commission	1999	0.49285206	14	0.49285206
Department of Commerce	1999	0.26584970	8	0.26584970
Department of Health and Human Services	1999	0.17452528	6	0.17452528
Department of Labor	1999	0.08599043	3	0.08599043
Department of Veterans Affairs	1999	**10.58342716**	22	2.82303184
General Services Administration	1999	0.26656676	9	0.26656676
Office of Personnel Management	1999	2.29821663	20	2.29821663
Department of Agriculture	1999	0.98983400	18	0.98983400
Department of Housing and Urban Development	1999	0.30533976	10	0.30533976
Agency for International Development	1999	0.49065462	13	0.49065462
National Aeronautical Space Administration	1999	0.14424010	5	0.14424010
Small Business Administration	1999	0.97598331	16	0.97598331
Department of Education	1999	0.70689994	15	0.70689994
Department of the Interior	1999	0.20856786	7	0.20856786
Department of Transportation	1999	0.38883814	12	0.38883814
Environmental Protection Agency	1999	0.10718609	4	0.10718609
National Science Foundation	1999	0.07269545	2	0.07269545
Social Security Administration	1999	0.05044253	1	0.05044253

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.62590533	19	1.62590533
Department of Energy	2000	2.81136431	21	2.81136431
Department of Treasury	2000	0.98591041	17	0.98591041
Federal Emergency Management Agency	2000	0.25709709	8	0.25709709
Nuclear Regulatory Commission	2000	0.57441333	14	0.57441333
Department of Commerce	2000	0.27043293	9	0.27043293
Department of Health and Human Services	2000	0.15019655	6	0.15019655
Department of Labor	2000	0.08918946	3	0.08918946
Department of Veterans Affairs	2000	**13.10742561**	22	2.81136431
General Services Administration	2000	0.27259213	10	0.27259213
Office of Personnel Management	2000	2.27404681	20	2.27404681
Department of Agriculture	2000	0.93157412	16	0.93157412
Department of Housing and Urban Development	2000	0.30121375	11	0.30121375
Agency for International Development	2000	0.48261342	13	0.48261342
National Aeronautical Space Administration	2000	0.12862508	5	0.12862508
Small Business Administration	2000	1.00376999	18	1.00376999
Department of Education	2000	0.77647829	15	0.77647829
Department of the Interior	2000	0.18002578	7	0.18002578
Department of Transportation	2000	0.37485119	12	0.37485119
Environmental Protection Agency	2000	0.10803920	4	0.10803920
National Science Foundation	2000	0.07444890	2	0.07444890
Social Security Administration	2000	0.04479439	1	0.04479439

Ratio Type: Operating Performance

Ratio: *Entity Liabilities to Entity Assets*

Numerator: Total Liabilities - Non Entity Assets

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.60592104	19	1.60592104
Department of Energy	1998	2.35125089	20	2.35125089
Department of Treasury	1998	0.97232123	17	0.97232123
Federal Emergency Management Agency	1998	0.23763739	8	0.23763739
Nuclear Regulatory Commission	1998	0.46558092	12	0.46558092
Department of Commerce	1998	0.24157088	9	0.24157088
Department of Health and Human Services	1998	0.19577861	7	0.19577861
Department of Labor	1998	0.09032198	4	0.09032198
Department of Veterans Affairs	1998	**13.48396178**	22	2.38555042
General Services Administration	1998	0.28008424	10	0.28008424
Office of Personnel Management	1998	2.38555042	21	2.38555042
Department of Agriculture	1998	0.88322456	16	0.88322456
Department of Housing and Urban Development	1998	0.31094455	11	0.31094455
Agency for International Development	1998	0.52070688	13	0.52070688
National Aeronautical Space Administration	1998	0.16641000	6	0.16641000
Small Business Administration	1998	0.99846572	18	0.99846572
Department of Education	1998	0.55937652	14	0.55937652
Department of the Interior	1998	0.12038236	5	0.12038236
Department of Transportation	1998	0.56000098	15	0.56000098
Environmental Protection Agency	1998	0.08831965	3	0.08831965
National Science Foundation	1998	0.05479813	1	0.05479813
Social Security Administration	1998	0.05625136	2	0.05625136

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.67072971	19	1.67072971
Department of Energy	1999	2.82303184	21	2.82303184
Department of Treasury	1999	0.39381041	13	0.39381041
Federal Emergency Management Agency	1999	0.30600706	11	0.30600706
Nuclear Regulatory Commission	1999	0.49275548	15	0.49275548
Department of Commerce	1999	0.25583634	8	0.25583634
Department of Health and Human Services	1999	0.17420303	7	0.17420303
Department of Labor	1999	0.08390558	3	0.08390558
Department of Veterans Affairs	1999	**10.95470880**	22	2.82303184
General Services Administration	1999	0.26301176	9	0.26301176
Office of Personnel Management	1999	2.29821663	20	2.29821663
Department of Agriculture	1999	0.98978925	18	0.98978925
Department of Housing and Urban Development	1999	0.30060668	10	0.30060668
Agency for International Development	1999	0.48739055	14	0.48739055
National Aeronautical Space Administration	1999	0.14414831	6	0.14414831
Small Business Administration	1999	0.97598331	17	0.97598331
Department of Education	1999	0.70168763	16	0.70168763
Department of the Interior	1999	0.11930031	5	0.11930031
Department of Transportation	1999	0.37924432	12	0.37924432
Environmental Protection Agency	1999	0.10707407	4	0.10707407
National Science Foundation	1999	0.07269545	2	0.07269545
Social Security Administration	1999	0.04844339	1	0.04844339

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.63037031	19	1.63037031
Department of Energy	2000	2.81136431	21	2.81136431
Department of Treasury	2000	0.44524337	13	0.44524337
Federal Emergency Management Agency	2000	0.25709709	8	0.25709709
Nuclear Regulatory Commission	2000	0.57400950	15	0.57400950
Department of Commerce	2000	0.26145227	9	0.26145227
Department of Health and Human Services	2000	0.14991377	7	0.14991377
Department of Labor	2000	0.08695621	3	0.08695621
Department of Veterans Affairs	2000	**13.12038534**	22	2.81136431
General Services Administration	2000	0.26943263	10	0.26943263
Office of Personnel Management	2000	2.27404681	20	2.27404681
Department of Agriculture	2000	0.93144574	17	0.93144574
Department of Housing and Urban Development	2000	0.29654215	11	0.29654215
Agency for International Development	2000	0.48134794	14	0.48134794
National Aeronautical Space Administration	2000	0.12845585	5	0.12845585
Small Business Administration	2000	1.00376999	18	1.00376999
Department of Education	2000	0.77220602	16	0.77220602
Department of the Interior	2000	0.12974204	6	0.12974204
Department of Transportation	2000	0.36615852	12	0.36615852
Environmental Protection Agency	2000	0.10768946	4	0.10768946
National Science Foundation	2000	0.07444890	2	0.07444890
Social Security Administration	2000	0.04308834	1	0.04308834

Ratio Type: Operating Performance

Ratio: *Total Liabilities to Net Position*

Numerator: Total Liabilities

Denominator: Net Position

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	-0.49578640	1	-0.49578640
Department of Energy	1998	-0.27450728	2	-0.27450728
Department of Treasury	1998	0.97232123	18	0.97232123
Federal Emergency Management Agency	1998	0.30991280	13	0.30991280
Nuclear Regulatory Commission	1998	0.61342548	17	0.61342548
Department of Commerce	1998	0.19860562	10	0.19860562
Department of Health and Human Services	1998	0.22020118	11	0.22020118
Department of Labor	1998	0.01366817	5	0.01366817
Department of Veterans Affairs	1998	-0.04989310	3	-0.04989310
General Services Administration	1998	0.33437805	15	0.33437805
Office of Personnel Management	1998	-0.01011930	4	-0.01011930
Department of Agriculture	1998	7.50187244	21	7.50187244
Department of Housing and Urban Development	1998	0.32682882	14	0.32682882
Agency for International Development	1998	1.03839497	19	1.03839497
National Aeronautical Space Administration	1998	0.13152237	9	0.13152237
Small Business Administration	1998	**648.94801950**	22	7.50187244
Department of Education	1998	1.31686311	20	1.31686311
Department of the Interior	1998	0.22456452	12	0.22456452
Department of Transportation	1998	0.39504525	16	0.39504525
Environmental Protection Agency	1998	0.08606996	8	0.08606996
National Science Foundation	1998	0.05530141	6	0.05530141
Social Security Administration	1998	0.05738195	7	0.05738195

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.47095047	2	-0.47095047
Department of Energy	1999	-0.21451334	3	-0.21451334
Department of Treasury	1999	0.45874338	18	0.45874338
Federal Emergency Management Agency	1999	0.43318261	17	0.43318261
Nuclear Regulatory Commission	1999	0.71052049	19	0.71052049
Department of Commerce	1999	0.23473708	14	0.23473708
Department of Health and Human Services	1999	0.18736816	12	0.18736816
Department of Labor	1999	0.01972480	6	0.01972480
Department of Veterans Affairs	1999	-0.06529392	4	-0.06529392
General Services Administration	1999	0.30783475	15	0.30783475
Office of Personnel Management	1999	-0.01048422	5	-0.01048422
Department of Agriculture	1999	**-30.44982606**	1	-0.47095047
Department of Housing and Urban Development	1999	0.31667868	16	0.31667868
Agency for International Development	1999	0.91317559	20	0.91317559
National Aeronautical Space Administration	1999	0.11916499	11	0.11916499
Small Business Administration	1999	**40.52417986**	22	2.40830896
Department of Education	1999	2.40830896	21	2.40830896
Department of the Interior	1999	0.22410874	13	0.22410874
Department of Transportation	1999	0.11763866	10	0.11763866
Environmental Protection Agency	1999	0.11229282	9	0.11229282
National Science Foundation	1999	0.07573622	8	0.07573622
Social Security Administration	1999	0.04884517	7	0.04884517

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.51515993	2	-0.51515993
Department of Energy	2000	-0.04411966	4	-0.04411966
Department of Treasury	2000	3.34844893	20	3.34844893
Federal Emergency Management Agency	2000	0.34293452	17	0.34293452
Nuclear Regulatory Commission	2000	0.98176123	19	0.98176123
Department of Commerce	2000	0.25819798	14	0.25819798
Department of Health and Human Services	2000	0.15267992	12	0.15267992
Department of Labor	2000	0.02202749	6	0.02202749
Department of Veterans Affairs	2000	-0.04963228	3	-0.04963228
General Services Administration	2000	0.31442373	15	0.31442373
Office of Personnel Management	2000	-0.01076158	5	-0.01076158
Department of Agriculture	2000	13.15317749	22	13.15317749
Department of Housing and Urban Development	2000	0.32510503	16	0.32510503
Agency for International Development	2000	0.88221267	18	0.88221267
National Aeronautical Space Administration	2000	0.10459384	9	0.10459384
Small Business Administration	2000	**-247.38773798**	1	-0.51515993
Department of Education	2000	3.46274784	21	3.46274784
Department of the Interior	2000	0.16957121	13	0.16957121
Department of Transportation	2000	0.12906885	11	0.12906885
Environmental Protection Agency	2000	0.11140466	10	0.11140466
National Science Foundation	2000	0.07789725	8	0.07789725
Social Security Administration	2000	0.04321902	7	0.04321902

Ratio Type: Operating Performance

Ratio: *Earned Revenues to Entity Assets*

Numerator: Earned Revenues (Assigned and Not Assigned to Programs)

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.06292070	13	0.06292070
Department of Energy	1998	0.05759216	12	0.05759216
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.13649171	17	0.13649171
Nuclear Regulatory Commission	1998	**1.96463244**	22	0.97232123
Department of Commerce	1998	0.16522862	19	0.16522862
Department of Health and Human Services	1998	0.09577819	16	0.09577819
Department of Labor	1998	0.02766255	7	0.02766255
Department of Veterans Affairs	1998	0.08119971	15	0.08119971
General Services Administration	1998	0.60755114	20	0.60755114
Office of Personnel Management	1998	0.13660527	18	0.13660527
Department of Agriculture	1998	0.07489445	14	0.07489445
Department of Housing and Urban Development	1998	0.04401300	11	0.04401300
Agency for International Development	1998	0.00286944	2	0.00286944
National Aeronautical Space Administration	1998	0.02378473	6	0.02378473
Small Business Administration	1998	0.00069599	1	0.00069599
Department of Education	1998	0.03394201	8	0.03394201
Department of the Interior	1998	0.04178365	10	0.04178365
Department of Transportation	1998	0.01432522	4	0.01432522
Environmental Protection Agency	1998	0.03816629	9	0.03816629
National Science Foundation	1998	0.02249864	5	0.02249864
Social Security Administration	1998	0.00426408	3	0.00426408

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.05446518	11	0.05446518
Department of Energy	1999	0.05845411	13	0.05845411
Department of Treasury	1999	0.06416539	14	0.06416539
Federal Emergency Management Agency	1999	0.17350123	20	0.17350123
Nuclear Regulatory Commission	1999	**1.93677212**	22	0.63840000
Department of Commerce	1999	0.17026626	19	0.17026626
Department of Health and Human Services	1999	0.08739798	17	0.08739798
Department of Labor	1999	0.02532900	5	0.02532900
Department of Veterans Affairs	1999	0.07963172	16	0.07963172
General Services Administration	1999	0.63840000	21	0.63840000
Office of Personnel Management	1999	0.13418195	18	0.13418195
Department of Agriculture	1999	0.06938897	15	0.06938897
Department of Housing and Urban Development	1999	0.03696099	7	0.03696099
Agency for International Development	1999	0.00327526	1	0.00327526
National Aeronautical Space Administration	1999	0.02547168	6	0.02547168
Small Business Administration	1999	0.05700479	12	0.05700479
Department of Education	1999	0.03927928	8	0.03927928
Department of the Interior	1999	0.05140416	10	0.05140416
Department of Transportation	1999	0.01337079	3	0.01337079
Environmental Protection Agency	1999	0.05012254	9	0.05012254
National Science Foundation	1999	0.01600548	4	0.01600548
Social Security Administration	1999	0.00397128	2	0.00397128

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.04476307	9	0.04476307
Department of Energy	2000	0.06405430	13	0.06405430
Department of Treasury	2000	0.06977671	14	0.06977671
Federal Emergency Management Agency	2000	0.16952310	20	0.16952310
Nuclear Regulatory Commission	2000	**2.05145259**	22	0.66387657
Department of Commerce	2000	0.15489626	19	0.15489626
Department of Health and Human Services	2000	0.15389095	18	0.15389095
Department of Labor	2000	0.02454808	7	0.02454808
Department of Veterans Affairs	2000	0.09701883	16	0.09701883
General Services Administration	2000	0.66387657	21	0.66387657
Office of Personnel Management	2000	0.13165955	17	0.13165955
Department of Agriculture	2000	0.08164827	15	0.08164827
Department of Housing and Urban Development	2000	0.04660825	10	0.04660825
Agency for International Development	2000	0.00375414	1	0.00375414
National Aeronautical Space Administration	2000	0.02140708	6	0.02140708
Small Business Administration	2000	0.05441397	12	0.05441397
Department of Education	2000	0.04356077	8	0.04356077
Department of the Interior	2000	0.04671075	11	0.04671075
Department of Transportation	2000	0.01122556	3	0.01122556
Environmental Protection Agency	2000	0.02119137	5	0.02119137
National Science Foundation	2000	0.01650079	4	0.01650079
Social Security Administration	2000	0.00380085	2	0.00380085

Ratio Type: Operating Performance

Ratio: *Net Cost of Operations to Appropriations Used*

Numerator: Net Cost of Operations

Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	1.01350971	9	1.01350971
Department of Energy	1998	1.24434443	16	1.24434443
Department of Treasury	1998	0.97232123	7	0.97232123
Federal Emergency Management Agency	1998	1.02186854	11	1.02186854
Nuclear Regulatory Commission	1998	1.30181016	17	1.30181016
Department of Commerce	1998	0.97043349	6	0.97043349
Department of Health and Human Services	1998	2.25646083	18	2.25646083
Department of Labor	1998	4.47967042	21	4.47967042
Department of Veterans Affairs	1998	3.58683269	19	3.58683269
General Services Administration	1998	-0.09223301	1	-0.09223301
Office of Personnel Management	1998	1.18002102	14	1.18002102
Department of Agriculture	1998	1.21555138	15	1.21555138
Department of Housing and Urban Development	1998	0.92638488	4	0.92638488
Agency for International Development	1998	1.02970142	12	1.02970142
National Aeronautical Space Administration	1998	1.00502089	8	1.00502089
Small Business Administration	1998	0.78651031	2	0.78651031
Department of Education	1998	1.05500554	13	1.05500554
Department of the Interior	1998	0.94065213	5	0.94065213
Department of Transportation	1998	4.07336030	20	4.07336030
Environmental Protection Agency	1998	0.90584563	3	0.90584563
National Science Foundation	1998	1.01653400	10	1.01653400
Social Security Administration	1998	**13.46603095**	22	4.47967042

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.28365005	16	1.28365005
Department of Energy	1999	1.86487895	19	1.86487895
Department of Treasury	1999	0.03364947	4	0.03364947
Federal Emergency Management Agency	1999	0.99707027	11	0.99707027
Nuclear Regulatory Commission	1999	1.29317226	17	1.29317226
Department of Commerce	1999	0.97678108	10	0.97678108
Department of Health and Human Services	1999	1.47116044	18	1.47116044
Department of Labor	1999	4.33020967	20	4.33020967
Department of Veterans Affairs	1999	-1.15216264	1	-1.15216264
General Services Administration	1999	-0.84144427	3	-0.84144427
Office of Personnel Management	1999	0.93634882	9	0.93634882
Department of Agriculture	1999	1.15102276	15	1.15102276
Department of Housing and Urban Development	1999	0.70986602	6	0.70986602
Agency for International Development	1999	1.01501129	12	1.01501129
National Aeronautical Space Administration	1999	0.83763141	7	0.83763141
Small Business Administration	1999	0.42459933	5	0.42459933
Department of Education	1999	1.03671293	14	1.03671293
Department of the Interior	1999	-0.91837651	2	-0.91837651
Department of Transportation	1999	6.03877467	21	6.03877467
Environmental Protection Agency	1999	0.88767043	8	0.88767043
National Science Foundation	1999	1.01687727	13	1.01687727
Social Security Administration	1999	**13.55340780**	22	6.03877467

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.12350147	12	1.12350147
Department of Energy	2000	1.31903272	15	1.31903272
Department of Treasury	2000	0.03273377	2	0.03273377
Federal Emergency Management Agency	2000	0.82300242	4	0.82300242
Nuclear Regulatory Commission	2000	1.82581843	17	1.82581843
Department of Commerce	2000	1.01985010	11	1.01985010
Department of Health and Human Services	2000	1.46699573	16	1.46699573
Department of Labor	2000	4.30730306	20	4.30730306
Department of Veterans Affairs	2000	2.35804694	19	2.35804694
General Services Administration	2000	-0.99521531	1	-0.99521531
Office of Personnel Management	2000	2.07867565	18	2.07867565
Department of Agriculture	2000	0.86495522	6	0.86495522
Department of Housing and Urban Development	2000	0.94771375	8	0.94771375
Agency for International Development	2000	1.01008363	10	1.01008363
National Aeronautical Space Administration	2000	0.82596945	5	0.82596945
Small Business Administration	2000	0.76571805	3	0.76571805
Department of Education	2000	0.87863326	7	0.87863326
Department of the Interior	2000	1.24582902	14	1.24582902
Department of Transportation	2000	7.50698484	21	7.50698484
Environmental Protection Agency	2000	1.12903145	13	1.12903145
National Science Foundation	2000	1.00893947	9	1.00893947
Social Security Administration	2000	**13.23689245**	22	7.50698484

Ratio Type: Operating Performance

Ratio: *Total Cost of Operations to Total Financing*

Numerator: Total Cost of Operations

Denominator: Non-Exchange Financing Sources + Earned Revenue

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.99919330	13	0.99919330
Department of Energy	1998	1.53239377	20	1.53239377
Department of Treasury	1998	0.97232123	6	0.97232123
Federal Emergency Management Agency	1998	1.01173469	14	1.01173469
Nuclear Regulatory Commission	1998	0.98717969	9	0.98717969
Department of Commerce	1998	0.95022868	4	0.95022868
Department of Health and Human Services	1998	0.98282592	8	0.98282592
Department of Labor	1998	0.79953279	1	0.79953279
Department of Veterans Affairs	1998	**3.35744882**	22	2.20859423
General Services Administration	1998	0.95403207	5	0.95403207
Office of Personnel Management	1998	1.04975643	18	1.04975643
Department of Agriculture	1998	1.16772049	19	1.16772049
Department of Housing and Urban Development	1998	0.99799561	12	0.99799561
Agency for International Development	1998	0.99133552	10	0.99133552
National Aeronautical Space Administration	1998	0.99762313	11	0.99762313
Small Business Administration	1998	2.20859423	21	2.20859423
Department of Education	1998	1.04904932	17	1.04904932
Department of the Interior	1998	0.84967211	3	0.84967211
Department of Transportation	1998	1.03357719	15	1.03357719
Environmental Protection Agency	1998	1.03578411	16	1.03578411
National Science Foundation	1998	0.98220298	7	0.98220298
Social Security Administration	1998	0.80500856	2	0.80500856

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	1.22314229	21	1.22314229
Department of Energy	1999	1.64416699	22	1.64416699
Department of Treasury	1999	0.05401848	2	0.05401848
Federal Emergency Management Agency	1999	0.99575097	14	0.99575097
Nuclear Regulatory Commission	1999	0.99297542	13	0.99297542
Department of Commerce	1999	0.96315169	11	0.96315169
Department of Health and Human Services	1999	1.09592482	19	1.09592482
Department of Labor	1999	0.83221842	6	0.83221842
Department of Veterans Affairs	1999	**-0.98150258**	1	0.05401848
General Services Administration	1999	0.91486382	10	0.91486382
Office of Personnel Management	1999	0.98199178	12	0.98199178
Department of Agriculture	1999	1.17370388	20	1.17370388
Department of Housing and Urban Development	1999	0.83887447	8	0.83887447
Agency for International Development	1999	1.00127788	15	1.00127788
National Aeronautical Space Administration	1999	0.83869226	7	0.83869226
Small Business Administration	1999	0.36345033	3	0.36345033
Department of Education	1999	1.03224713	17	1.03224713
Department of the Interior	1999	0.86454891	9	0.86454891
Department of Transportation	1999	0.73261300	4	0.73261300
Environmental Protection Agency	1999	1.03851778	18	1.03851778
National Science Foundation	1999	1.00387235	16	1.00387235
Social Security Administration	1999	0.77015043	5	0.77015043

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.07473231	18	1.07473231
Department of Energy	2000	1.20305969	19	1.20305969
Department of Treasury	2000	0.05744293	1	0.05744293
Federal Emergency Management Agency	2000	0.87459073	5	0.87459073
Nuclear Regulatory Commission	2000	1.01096264	16	1.01096264
Department of Commerce	2000	1.00194542	15	1.00194542
Department of Health and Human Services	2000	0.87572008	6	0.87572008
Department of Labor	2000	0.80649662	3	0.80649662
Department of Veterans Affairs	2000	**3.52488642**	22	1.49991125
General Services Administration	2000	0.93595138	10	0.93595138
Office of Personnel Management	2000	1.28990244	20	1.28990244
Department of Agriculture	2000	0.88836622	8	0.88836622
Department of Housing and Urban Development	2000	0.88513255	7	0.88513255
Agency for International Development	2000	0.99789186	14	0.99789186
National Aeronautical Space Administration	2000	0.82662528	4	0.82662528
Small Business Administration	2000	1.49991125	21	1.49991125
Department of Education	2000	0.98615661	11	0.98615661
Department of the Interior	2000	0.99240579	12	0.99240579
Department of Transportation	2000	0.89616563	9	0.89616563
Environmental Protection Agency	2000	1.02478542	17	1.02478542
National Science Foundation	2000	0.99619131	13	0.99619131
Social Security Administration	2000	0.74564446	2	0.74564446

Ratio Type: Operating Performance

Ratio: *Net Results of Operations to PP&E*

Numerator: Net Results of Operations

Denominator: PP&E

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00203004	10	0.00203004
Department of Energy	1998	-0.38487903	7	-0.38487903
Department of Treasury	1998	0.97232123	16	0.97232123
Federal Emergency Management Agency	1998	1.85909017	17	1.85909017
Nuclear Regulatory Commission	1998	0.16835184	14	0.16835184
Department of Commerce	1998	0.07536209	13	0.07536209
Department of Health and Human Services	1998	3.86773428	19	3.86773428
Department of Labor	1998	13.03563047	20	13.03563047
Department of Veterans Affairs	1998	-9.17753957	3	-9.17753957
General Services Administration	1998	0.04008264	12	0.04008264
Office of Personnel Management	1998	-356.26249224	2	-356.26249224
Department of Agriculture	1998	-2.59692721	5	-2.59692721
Department of Housing and Urban Development	1998	-3.04166667	4	-3.04166667
Agency for International Development	1998	1.96428571	18	1.96428571
National Aeronautical Space Administration	1998	0.00165554	9	0.00165554
Small Business Administration	1998	**-531.70699708**	1	-356.26249224
Department of Education	1998		#N/A	
Department of the Interior	1998	0.03789868	11	0.03789868
Department of Transportation	1998	-0.09865259	8	-0.09865259
Environmental Protection Agency	1998	-0.86409029	6	-0.86409029
National Science Foundation	1998	0.65731636	15	0.65731636
Social Security Administration	1998	324.51465798	21	324.51465798

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.62729831	5	-0.62729831
Department of Energy	1999	-0.79665964	3	-0.79665964
Department of Treasury	1999	1.99398044	15	1.99398044
Federal Emergency Management Agency	1999	0.85264155	13	0.85264155
Nuclear Regulatory Commission	1999	0.08799151	11	0.08799151
Department of Commerce	1999	0.06240249	9	0.06240249
Department of Health and Human Services	1999	16.62019759	18	16.62019759
Department of Labor	1999	10.21546877	17	10.21546877
Department of Veterans Affairs	1999	7.94699236	16	7.94699236
General Services Administration	1999	0.08254282	10	0.08254282
Office of Personnel Management	1999	137.54529015	20	137.54529015
Department of Agriculture	1999	-2.82751323	2	-2.82751323
Department of Housing and Urban Development	1999	**-205.55172414**	1	-2.82751323
Agency for International Development	1999	-0.40032920	6	-0.40032920
National Aeronautical Space Administration	1999	0.10040318	12	0.10040318
Small Business Administration	1999	20.49324324	19	20.49324324
Department of Education	1999		#N/A	
Department of the Interior	1999	0.05712366	8	0.05712366
Department of Transportation	1999	1.04515237	14	1.04515237
Environmental Protection Agency	1999	-0.71851017	4	-0.71851017
National Science Foundation	1999	-0.13075657	7	-0.13075657
Social Security Administration	1999	**370.48235294**	21	137.54529015

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.23167266	6	-0.23167266
Department of Energy	2000	-0.26967019	5	-0.26967019
Department of Treasury	2000	-2.25770609	4	-2.25770609
Federal Emergency Management Agency	2000	23.52571449	19	23.52571449
Nuclear Regulatory Commission	2000	-0.13232463	7	-0.13232463
Department of Commerce	2000	-0.00437726	8	-0.00437726
Department of Health and Human Services	2000	16.65542522	18	16.65542522
Department of Labor	2000	11.49044401	17	11.49044401
Department of Veterans Affairs	2000	-5.36535801	3	-5.36535801
General Services Administration	2000	0.03242277	9	0.03242277
Office of Personnel Management	2000	**-2882.50000000**	1	-59.74074074
Department of Agriculture	2000	1.98829649	15	1.98829649
Department of Housing and Urban Development	2000	-59.74074074	2	-59.74074074
Agency for International Development	2000	0.22419306	13	0.22419306
National Aeronautical Space Administration	2000	0.09732349	11	0.09732349
Small Business Administration	2000		#N/A	
Department of Education	2000	406.04437643	20	406.04437643
Department of the Interior	2000	0.08941254	10	0.08941254
Department of Transportation	2000	0.34355501	14	0.34355501
Environmental Protection Agency	2000	5.43240055	16	5.43240055
National Science Foundation	2000	0.10178363	12	0.10178363
Social Security Administration	2000	446.89149560	21	446.89149560

Ratio Type: Operating Performance

Ratio: *Costs Not Assigned to Programs to Program Costs*

Numerator: Total Costs Not Assigned to Programs

Denominator: Total Program Costs

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00000000	3	0.00000000
Department of Energy	1998	0.81095022	21	0.81095022
Department of Treasury	1998	**0.97232123**	22	0.81095022
Federal Emergency Management Agency	1998	0.00000000	3	0.00000000
Nuclear Regulatory Commission	1998	0.00000000	3	0.00000000
Department of Commerce	1998	0.00059125	12	0.00059125
Department of Health and Human Services	1998	0.00000000	3	0.00000000
Department of Labor	1998	0.00194754	14	0.00194754
Department of Veterans Affairs	1998	0.00089195	13	0.00089195
General Services Administration	1998	0.00000000	3	0.00000000
Office of Personnel Management	1998	0.00000000	3	0.00000000
Department of Agriculture	1998	0.00015136	11	0.00015136
Department of Housing and Urban Development	1998	0.00826653	17	0.00826653
Agency for International Development	1998	-0.00045188	2	-0.00045188
National Aeronautical Space Administration	1998	-0.00235461	1	-0.00235461
Small Business Administration	1998	0.01076770	18	0.01076770
Department of Education	1998	0.03810293	19	0.03810293
Department of the Interior	1998	0.06175639	20	0.06175639
Department of Transportation	1998	0.00458543	16	0.00458543
Environmental Protection Agency	1998	0.00000000	3	0.00000000
National Science Foundation	1998	0.00000000	3	0.00000000
Social Security Administration	1998	0.00268896	15	0.00268896

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00000000	4	0.00000000
Department of Energy	1999	**1.34719644**	22	0.06963091
Department of Treasury	1999	0.03048720	20	0.03048720
Federal Emergency Management Agency	1999	0.00000000	4	0.00000000
Nuclear Regulatory Commission	1999	0.00000000	4	0.00000000
Department of Commerce	1999	0.00064813	13	0.00064813
Department of Health and Human Services	1999	0.00000000	4	0.00000000
Department of Labor	1999	0.00166611	14	0.00166611
Department of Veterans Affairs	1999	-0.00122255	2	-0.00122255
General Services Administration	1999	0.00000000	4	0.00000000
Office of Personnel Management	1999	0.00000000	4	0.00000000
Department of Agriculture	1999	0.00045716	12	0.00045716
Department of Housing and Urban Development	1999	0.01272638	18	0.01272638
Agency for International Development	1999	-0.00050780	3	-0.00050780
National Aeronautical Space Administration	1999	-0.16046263	1	-0.16046263
Small Business Administration	1999	0.02396819	19	0.02396819
Department of Education	1999	0.00501949	16	0.00501949
Department of the Interior	1999	0.06963091	21	0.06963091
Department of Transportation	1999	0.00548447	17	0.00548447
Environmental Protection Agency	1999	0.00000000	4	0.00000000
National Science Foundation	1999	0.00000000	4	0.00000000
Social Security Administration	1999	0.00253446	15	0.00253446

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00000000	4	0.00000000
Department of Energy	2000	**0.60158824**	22	0.07084929
Department of Treasury	2000	0.04654144	20	0.04654144
Federal Emergency Management Agency	2000	0.00000000	4	0.00000000
Nuclear Regulatory Commission	2000	0.00000000	4	0.00000000
Department of Commerce	2000	0.00043445	12	0.00043445
Department of Health and Human Services	2000	0.00000000	4	0.00000000
Department of Labor	2000	0.00188037	14	0.00188037
Department of Veterans Affairs	2000	-0.00005728	3	-0.00005728
General Services Administration	2000	0.00000000	4	0.00000000
Office of Personnel Management	2000	0.00000000	4	0.00000000
Department of Agriculture	2000	0.00137556	13	0.00137556
Department of Housing and Urban Development	2000	0.01001543	17	0.01001543
Agency for International Development	2000	-0.00092522	2	-0.00092522
National Aeronautical Space Administration	2000	-0.16999203	1	-0.16999203
Small Business Administration	2000	0.02642906	19	0.02642906
Department of Education	2000	0.00000000	4	0.00000000
Department of the Interior	2000	0.07084929	21	0.07084929
Department of Transportation	2000	0.00514215	16	0.00514215
Environmental Protection Agency	2000	0.01883446	18	0.01883446
National Science Foundation	2000	0.00000000	4	0.00000000
Social Security Administration	2000	0.00251790	15	0.00251790

Ratio Type: Operating Performance

Ratio: *Costs Not Assigned to Programs to Net Cost of Operations*

Numerator: Total Costs Not Assigned to Programs

Denominator: Net Cost of Operations

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00000000	3	0.00000000
Department of Energy	1998	0.62102608	21	0.62102608
Department of Treasury	1998	**0.97232123**	22	0.62102608
Federal Emergency Management Agency	1998	0.00000000	3	0.00000000
Nuclear Regulatory Commission	1998	0.00000000	3	0.00000000
Department of Commerce	1998	0.00080053	12	0.00080053
Department of Health and Human Services	1998	0.00000000	3	0.00000000
Department of Labor	1998	0.00209249	14	0.00209249
Department of Veterans Affairs	1998	0.00091218	13	0.00091218
General Services Administration	1998	0.00000000	3	0.00000000
Office of Personnel Management	1998	0.00000000	3	0.00000000
Department of Agriculture	1998	0.00017555	11	0.00017555
Department of Housing and Urban Development	1998	0.00946843	17	0.00946843
Agency for International Development	1998	-0.00045544	2	-0.00045544
National Aeronautical Space Administration	1998	-0.00247965	1	-0.00247965
Small Business Administration	1998	0.01084305	18	0.01084305
Department of Education	1998	0.03987799	19	0.03987799
Department of the Interior	1998	0.07142584	20	0.07142584
Department of Transportation	1998	0.00466761	16	0.00466761
Environmental Protection Agency	1998	0.00000000	3	0.00000000
National Science Foundation	1998	0.00000000	3	0.00000000
Social Security Administration	1998	0.00270267	15	0.00270267

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00000000	5	0.00000000
Department of Energy	1999	**0.67604584**	22	0.05753502
Department of Treasury	1999	0.05753502	21	0.05753502
Federal Emergency Management Agency	1999	0.00000000	5	0.00000000
Nuclear Regulatory Commission	1999	0.00000000	5	0.00000000
Department of Commerce	1999	0.00084899	14	0.00084899
Department of Health and Human Services	1999	0.00000000	5	0.00000000
Department of Labor	1999	0.00178707	15	0.00178707
Department of Veterans Affairs	1999	-0.00113463	3	-0.00113463
General Services Administration	1999	0.00000000	5	0.00000000
Office of Personnel Management	1999	0.00000000	5	0.00000000
Department of Agriculture	1999	0.00051534	13	0.00051534
Department of Housing and Urban Development	1999	0.01440443	19	0.01440443
Agency for International Development	1999	-0.00051286	4	-0.00051286
National Aeronautical Space Administration	1999	-0.20479707	1	-0.20479707
Small Business Administration	1999	0.02398504	20	0.02398504
Department of Education	1999	0.00556594	17	0.00556594
Department of the Interior	1999	-0.08160873	2	-0.08160873
Department of Transportation	1999	0.00558348	18	0.00558348
Environmental Protection Agency	1999	0.00000000	5	0.00000000
National Science Foundation	1999	0.00000000	5	0.00000000
Social Security Administration	1999	0.00254899	16	0.00254899

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00000000	4	0.00000000
Department of Energy	2000	**0.48037270**	22	0.08059839
Department of Treasury	2000	0.07596974	20	0.07596974
Federal Emergency Management Agency	2000	0.00000000	4	0.00000000
Nuclear Regulatory Commission	2000	0.00000000	4	0.00000000
Department of Commerce	2000	0.00051820	12	0.00051820
Department of Health and Human Services	2000	0.00000000	4	0.00000000
Department of Labor	2000	0.00202114	14	0.00202114
Department of Veterans Affairs	2000	-0.00009319	3	-0.00009319
General Services Administration	2000	0.00000000	4	0.00000000
Office of Personnel Management	2000	0.00000000	4	0.00000000
Department of Agriculture	2000	0.00155929	13	0.00155929
Department of Housing and Urban Development	2000	0.01053792	17	0.01053792
Agency for International Development	2000	-0.00093515	2	-0.00093515
National Aeronautical Space Administration	2000	**-0.21845806**	1	-0.00093515
Small Business Administration	2000	0.06129284	19	0.06129284
Department of Education	2000	0.00000000	4	0.00000000
Department of the Interior	2000	0.08059839	21	0.08059839
Department of Transportation	2000	0.00521768	16	0.00521768
Environmental Protection Agency	2000	0.01942926	18	0.01942926
National Science Foundation	2000	0.00000000	4	0.00000000
Social Security Administration	2000	0.00253372	15	0.00253372

Ratio Type: Operating Performance
Ratio: *Return on Net Cost*

Numerator: Net Results of Operations
Denominator: Net Cost of Operations

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00091424	10	0.00091424
Department of Energy	1998	-0.36341138	4	-0.36341138
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.01754980	13	0.01754980
Nuclear Regulatory Commission	1998	0.13592755	19	0.13592755
Department of Commerce	1998	0.07096012	17	0.07096012
Department of Health and Human Services	1998	0.01881240	15	0.01881240
Department of Labor	1998	0.26991624	21	0.26991624
Department of Veterans Affairs	1998	-0.71916815	2	-0.71916815
General Services Administration	1998	**-15.31578947**	1	-0.71916815
Office of Personnel Management	1998	-0.15205149	6	-0.15205149
Department of Agriculture	1998	-0.16661328	5	-0.16661328
Department of Housing and Urban Development	1998	-0.00231945	9	-0.00231945
Agency for International Development	1998	0.00834978	12	0.00834978
National Aeronautical Space Administration	1998	0.00250314	11	0.00250314
Small Business Administration	1998	-0.55602626	3	-0.55602626
Department of Education	1998	0.05079867	16	0.05079867
Department of the Interior	1998	0.07895330	18	0.07895330
Department of Transportation	1998	-0.03322023	8	-0.03322023
Environmental Protection Agency	1998	-0.03836945	7	-0.03836945
National Science Foundation	1998	0.01863206	14	0.01863206
Social Security Administration	1998	0.24411257	20	0.24411257

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.19811435	5	-0.19811435
Department of Energy	1999	-0.45774714	3	-0.45774714
Department of Treasury	1999	0.49826079	22	0.49826079
Federal Emergency Management Agency	1999	0.00569472	12	0.00569472
Nuclear Regulatory Commission	1999	0.06106904	15	0.06106904
Department of Commerce	1999	0.05014734	14	0.05014734
Department of Health and Human Services	1999	0.08448394	17	0.08448394
Department of Labor	1999	0.21660482	19	0.21660482
Department of Veterans Affairs	1999	**-1.87116084**	2	-0.45774714
General Services Administration	1999	**-2.33768657**	1	-0.45774714
Office of Personnel Management	1999	0.06836882	16	0.06836882
Department of Agriculture	1999	-0.16690612	6	-0.16690612
Department of Housing and Urban Development	1999	-0.22016620	4	-0.22016620
Agency for International Development	1999	-0.00182916	11	-0.00182916
National Aeronautical Space Administration	1999	0.20608313	18	0.20608313
Small Business Administration	1999	0.02944969	13	0.02944969
Department of Education	1999	-0.03481456	9	-0.03481456
Department of the Interior	1999	-0.10360920	7	-0.10360920
Department of Transportation	1999	0.37360348	21	0.37360348
Environmental Protection Agency	1999	-0.04197894	8	-0.04197894
National Science Foundation	1999	-0.00394128	10	-0.00394128
Social Security Administration	1999	0.30091950	20	0.30091950

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.07502126	8	-0.07502126
Department of Energy	2000	-0.21585713	6	-0.21585713
Department of Treasury	2000	-0.50692097	5	-0.50692097
Federal Emergency Management Agency	2000	0.21929258	18	0.21929258
Nuclear Regulatory Commission	2000	-0.11612647	7	-0.11612647
Department of Commerce	2000	-0.00214234	10	-0.00214234
Department of Health and Human Services	2000	0.08840124	14	0.08840124
Department of Labor	2000	0.25837806	20	0.25837806
Department of Veterans Affairs	2000	-0.57818470	3	-0.57818470
General Services Administration	2000	**-2.44230769**	1	-0.79338553
Office of Personnel Management	2000	-0.51878048	4	-0.51878048
Department of Agriculture	2000	0.14264200	16	0.14264200
Department of Housing and Urban Development	2000	-0.04941184	9	-0.04941184
Agency for International Development	2000	0.00119813	11	0.00119813
National Aeronautical Space Administration	2000	0.22371693	19	0.22371693
Small Business Administration	2000	-0.79338553	2	-0.79338553
Department of Education	2000	0.01622002	13	0.01622002
Department of the Interior	2000	0.14817480	17	0.14817480
Department of Transportation	2000	0.11817172	15	0.11817172
Environmental Protection Agency	2000	0.35300434	22	0.35300434
National Science Foundation	2000	0.00391533	12	0.00391533
Social Security Administration	2000	0.34412987	21	0.34412987

Ratio Type: Operating Performance

Ratio: *Return on Appropriated Funds*

Numerator: Net Results of Operations

Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00092659	9	0.00092659
Department of Energy	1998	-0.45220893	2	-0.45220893
Department of Treasury	1998	0.97232123	19	0.97232123
Federal Emergency Management Agency	1998	0.01793359	12	0.01793359
Nuclear Regulatory Commission	1998	0.17695187	18	0.17695187
Department of Commerce	1998	0.06886208	16	0.06886208
Department of Health and Human Services	1998	0.04244945	14	0.04244945
Department of Labor	1998	1.20913578	20	1.20913578
Department of Veterans Affairs	1998	-2.57953583	1	-2.57953583
General Services Administration	1998	1.41262136	21	1.41262136
Office of Personnel Management	1998	-0.17942395	5	-0.17942395
Department of Agriculture	1998	-0.20252700	4	-0.20252700
Department of Housing and Urban Development	1998	-0.00214870	8	-0.00214870
Agency for International Development	1998	0.00859778	11	0.00859778
National Aeronautical Space Administration	1998	0.00251571	10	0.00251571
Small Business Administration	1998	-0.43732038	3	-0.43732038
Department of Education	1998	0.05359288	15	0.05359288
Department of the Interior	1998	0.07426759	17	0.07426759
Department of Transportation	1998	-0.13531797	6	-0.13531797
Environmental Protection Agency	1998	-0.03475680	7	-0.03475680
National Science Foundation	1998	0.01894012	13	0.01894012
Social Security Administration	1998	**3.28722737**	22	1.41262136

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.25430950	2	-0.25430950
Department of Energy	1999	-0.85364300	1	-0.85364300
Department of Treasury	1999	0.01676621	11	0.01676621
Federal Emergency Management Agency	1999	0.00567803	9	0.00567803
Nuclear Regulatory Commission	1999	0.07897278	14	0.07897278
Department of Commerce	1999	0.04898297	12	0.04898297
Department of Health and Human Services	1999	0.12428943	16	0.12428943
Department of Labor	1999	0.93794430	18	0.93794430
Department of Veterans Affairs	1999	2.15588162	20	2.15588162
General Services Administration	1999	1.96703297	19	1.96703297
Office of Personnel Management	1999	0.06401706	13	0.06401706
Department of Agriculture	1999	-0.19211274	3	-0.19211274
Department of Housing and Urban Development	1999	-0.15628851	4	-0.15628851
Agency for International Development	1999	-0.00185662	8	-0.00185662
National Aeronautical Space Administration	1999	0.17262170	17	0.17262170
Small Business Administration	1999	0.01250432	10	0.01250432
Department of Education	1999	-0.03609271	6	-0.03609271
Department of the Interior	1999	0.09515226	15	0.09515226
Department of Transportation	1999	2.25610723	21	2.25610723
Environmental Protection Agency	1999	-0.03726347	5	-0.03726347
National Science Foundation	1999	-0.00400780	7	-0.00400780
Social Security Administration	1999	**4.07848470**	22	2.25610724

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.08428650	6	-0.08428650
Department of Energy	2000	-0.28472262	4	-0.28472262
Department of Treasury	2000	-0.01659343	8	-0.01659343
Federal Emergency Management Agency	2000	0.18047832	15	0.18047832
Nuclear Regulatory Commission	2000	-0.21202584	5	-0.21202584
Department of Commerce	2000	-0.00218486	9	-0.00218486
Department of Health and Human Services	2000	0.12968425	14	0.12968425
Department of Labor	2000	1.11291260	20	1.11291260
Department of Veterans Affairs	2000	-1.36338666	1	-1.36338666
General Services Administration	2000	2.43062201	21	2.43062201
Office of Personnel Management	2000	-1.07837636	2	-1.07837636
Department of Agriculture	2000	0.12337894	13	0.12337894
Department of Housing and Urban Development	2000	-0.04682828	7	-0.04682828
Agency for International Development	2000	0.00121022	10	0.00121022
National Aeronautical Space Administration	2000	0.18478335	17	0.18478335
Small Business Administration	2000	-0.60750962	3	-0.60750962
Department of Education	2000	0.01425145	12	0.01425145
Department of the Interior	2000	0.18460047	16	0.18460047
Department of Transportation	2000	0.88711332	19	0.88711332
Environmental Protection Agency	2000	0.39855300	18	0.39855300
National Science Foundation	2000	0.00395033	11	0.00395033
Social Security Administration	2000	**4.55521014**	22	2.43062201

Ratio Type: Operating Performance

Ratio: *Return on Average Net Position*

Numerator: Net Results of Operations

Denominator: Average Net Position

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.02125597	12	0.02125597
Department of Energy	1998	0.05935853	18	0.05935853
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00605064	8	0.00605064
Nuclear Regulatory Commission	1998	0.05143101	17	0.05143101
Department of Commerce	1998	0.04456687	15	0.04456687
Department of Health and Human Services	1998	0.03666944	13	0.03666944
Department of Labor	1998	0.11478749	19	0.11478749
Department of Veterans Affairs	1998	0.21555177	21	0.21555177
General Services Administration	1998	0.04128245	14	0.04128245
Office of Personnel Management	1998	0.00681501	9	0.00681501
Department of Agriculture	1998	-0.36215714	2	-0.36215714
Department of Housing and Urban Development	1998	-0.00099904	5	-0.00099904
Agency for International Development	1998	0.00443823	7	0.00443823
National Aeronautical Space Administration	1998	0.00124951	6	0.00124951
Small Business Administration	1998	**-1.35904869**	1	-0.36215714
Department of Education	1998	0.04725860	16	0.04725860
Department of the Interior	1998	0.01660443	11	0.01660443
Department of Transportation	1998	-0.03441525	3	-0.03441525
Environmental Protection Agency	1998	-0.01473755	4	-0.01473755
National Science Foundation	1998	0.01625406	10	0.01625406
Social Security Administration	1998	0.15200248	20	0.15200248

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.19770571	21	0.19770571
Department of Energy	1999	0.09491763	18	0.09491763
Department of Treasury	1999	0.05686939	13	0.05686939
Federal Emergency Management Agency	1999	0.00376553	9	0.00376553
Nuclear Regulatory Commission	1999	0.02939210	11	0.02939210
Department of Commerce	1999	0.03676008	12	0.03676008
Department of Health and Human Services	1999	0.14685243	19	0.14685243
Department of Labor	1999	0.08485878	16	0.08485878
Department of Veterans Affairs	1999	-0.18548972	2	-0.18548972
General Services Administration	1999	0.08348046	15	0.08348046
Office of Personnel Management	1999	-0.00247748	7	-0.00247748
Department of Agriculture	1999	**-2.05894818**	1	-0.18548972
Department of Housing and Urban Development	1999	-0.07882835	3	-0.07882835
Agency for International Development	1999	-0.00123912	8	-0.00123912
National Aeronautical Space Administration	1999	0.08971554	17	0.08971554
Small Business Administration	1999	0.07348594	14	0.07348594
Department of Education	1999	-0.03580785	4	-0.03580785
Department of the Interior	1999	0.02388112	10	0.02388112
Department of Transportation	1999	0.42259313	22	0.42259313
Environmental Protection Agency	1999	-0.01776582	5	-0.01776582
National Science Foundation	1999	-0.00326771	6	-0.00326771
Social Security Administration	1999	0.16407694	20	0.16407694

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.06633170	13	0.06633170
Department of Energy	2000	0.02771862	9	0.02771862
Department of Treasury	2000	-0.05897443	2	-0.05897443
Federal Emergency Management Agency	2000	0.10150050	16	0.10150050
Nuclear Regulatory Commission	2000	-0.05207440	3	-0.05207440
Department of Commerce	2000	-0.00241158	5	-0.00241158
Department of Health and Human Services	2000	0.13911620	19	0.13911620
Department of Labor	2000	0.09352178	15	0.09352178
Department of Veterans Affairs	2000	0.12404609	18	0.12404609
General Services Administration	2000	0.03194165	10	0.03194165
Office of Personnel Management	2000	0.04183477	12	0.04183477
Department of Agriculture	2000	**4.48199330**	22	0.16802850
Department of Housing and Urban Development	2000	-0.02158827	4	-0.02158827
Agency for International Development	2000	0.00081701	6	0.00081701
National Aeronautical Space Administration	2000	0.08615368	14	0.08615368
Small Business Administration	2000	**-3.07826687**	1	-0.05897443
Department of Education	2000	0.01843357	8	0.01843357
Department of the Interior	2000	0.03681499	11	0.03681499
Department of Transportation	2000	0.11175545	17	0.11175545
Environmental Protection Agency	2000	0.16450086	20	0.16450086
National Science Foundation	2000	0.00305432	7	0.00305432
Social Security Administration	2000	0.16802850	21	0.16802850

Ratio Type: Assessing Stewardship

Ratio: *Fixed Assets to Total Assets*

Numerator: PP&E

Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.21349860	16	0.21349860
Department of Energy	1998	0.20259369	14	0.20259369
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00251118	7	0.00251118
Nuclear Regulatory Commission	1998	0.16753671	13	0.16753671
Department of Commerce	1998	0.43227587	19	0.43227587
Department of Health and Human Services	1998	0.00716566	8	0.00716566
Department of Labor	1998	0.00747057	9	0.00747057
Department of Veterans Affairs	1998	0.25780474	17	0.25780474
General Services Administration	1998	0.72310757	21	0.72310757
Office of Personnel Management	1998	0.00002641	2	0.00002641
Department of Agriculture	1998	0.02984328	12	0.02984328
Department of Housing and Urban Development	1998	0.00021532	4	0.00021532
Agency for International Development	1998	0.00154508	6	0.00154508
National Aeronautical Space Administration	1998	0.71026861	20	0.71026861
Small Business Administration	1998	0.00004311	3	0.00004311
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.34291189	18	0.34291189
Department of Transportation	1998	0.21044084	15	0.21044084
Environmental Protection Agency	1998	0.01532081	10	0.01532081
National Science Foundation	1998	0.02254443	11	0.02254443
Social Security Administration	1998	0.00041024	5	0.00041024

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.19923473	17	0.19923473
Department of Energy	1999	0.18923176	15	0.18923176
Department of Treasury	1999	0.00045877	6	0.00045877
Federal Emergency Management Agency	1999	0.00346383	8	0.00346383
Nuclear Regulatory Commission	1999	0.17609871	14	0.17609871
Department of Commerce	1999	0.43436847	20	0.43436847
Department of Health and Human Services	1999	0.00670756	9	0.00670756
Department of Labor	1999	0.00720337	10	0.00720337
Department of Veterans Affairs	1999	0.24638186	18	0.24638186
General Services Administration	1999	**0.71090713**	21	0.43436847
Office of Personnel Management	1999	0.00002341	2	0.00002341
Department of Agriculture	1999	0.03191651	13	0.03191651
Department of Housing and Urban Development	1999	0.00026884	4	0.00026884
Agency for International Development	1999	0.00148946	7	0.00148946
National Aeronautical Space Administration	1999	**0.73119729**	22	0.43436847
Small Business Administration	1999	0.00004577	3	0.00004577
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.33034687	19	0.33034687
Department of Transportation	1999	0.19909654	16	0.19909654
Environmental Protection Agency	1999	0.02220940	12	0.02220940
National Science Foundation	1999	0.02218917	11	0.02218917
Social Security Administration	1999	0.00038863	5	0.00038863

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.18244536	14	0.18244536
Department of Energy	2000	0.18385019	15	0.18385019
Department of Treasury	2000	0.00045532	6	0.00045532
Federal Emergency Management Agency	2000	0.00298531	8	0.00298531
Nuclear Regulatory Commission	2000	0.18525218	16	0.18525218
Department of Commerce	2000	0.38744846	20	0.38744846
Department of Health and Human Services	2000	0.00654433	9	0.00654433
Department of Labor	2000	0.00716188	10	0.00716188
Department of Veterans Affairs	2000	0.26308126	18	0.26308126
General Services Administration	2000	**0.70582935**	21	0.38744847
Office of Personnel Management	2000	0.00001811	3	0.00001811
Department of Agriculture	2000	0.04326753	13	0.04326753
Department of Housing and Urban Development	2000	0.00025325	4	0.00025325
Agency for International Development	2000	0.00186549	7	0.00186549
National Aeronautical Space Administration	2000	**0.73817025**	22	0.38744847
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00001098	2	0.00001098
Department of the Interior	2000	0.33426164	19	0.33426164
Department of Transportation	2000	0.19130033	17	0.19130033
Environmental Protection Agency	2000	0.02698508	12	0.02698508
National Science Foundation	2000	0.02635334	11	0.02635334
Social Security Administration	2000	0.00033131	5	0.00033131

Ratio Type: Assessing Stewardship

Ratio: *Fixed Assets to Entity Assets*

Numerator: PP&E

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.21403308	16	0.21403308
Department of Energy	1998	0.20259369	14	0.20259369
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00251118	7	0.00251118
Nuclear Regulatory Commission	1998	0.16756277	13	0.16756277
Department of Commerce	1998	0.43853931	19	0.43853931
Department of Health and Human Services	1998	0.00720516	8	0.00720516
Department of Labor	1998	0.00748543	9	0.00748543
Department of Veterans Affairs	1998	0.26470262	17	0.26470262
General Services Administration	1998	0.72803851	21	0.72803851
Office of Personnel Management	1998	0.00002641	2	0.00002641
Department of Agriculture	1998	0.03002946	12	0.03002946
Department of Housing and Urban Development	1998	0.00021672	4	0.00021672
Agency for International Development	1998	0.00154508	6	0.00154508
National Aeronautical Space Administration	1998	0.71039846	20	0.71039846
Small Business Administration	1998	0.00004311	3	0.00004311
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.38178428	18	0.38178428
Department of Transportation	1998	0.21354836	15	0.21354836
Environmental Protection Agency	1998	0.01532081	10	0.01532081
National Science Foundation	1998	0.02254443	11	0.02254443
Social Security Administration	1998	0.00041114	5	0.00041114

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.20012423	16	0.20012423
Department of Energy	1999	0.18923176	15	0.18923176
Department of Treasury	1999	0.01500542	10	0.01500542
Federal Emergency Management Agency	1999	0.00346383	7	0.00346383
Nuclear Regulatory Commission	1999	0.17613225	14	0.17613225
Department of Commerce	1999	0.44029299	20	0.44029299
Department of Health and Human Services	1999	0.00671017	8	0.00671017
Department of Labor	1999	0.00721980	9	0.00721980
Department of Veterans Affairs	1999	0.25592719	18	0.25592719
General Services Administration	1999	**0.71435294**	21	0.44029299
Office of Personnel Management	1999	0.00002341	2	0.00002341
Department of Agriculture	1999	0.03205699	13	0.03205699
Department of Housing and Urban Development	1999	0.00027067	4	0.00027067
Agency for International Development	1999	0.00149901	6	0.00149901
National Aeronautical Space Administration	1999	**0.73127572**	22	0.44029299
Small Business Administration	1999	0.00004577	3	0.00004577
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.36760750	19	0.36760750
Department of Transportation	1999	0.20222189	17	0.20222189
Environmental Protection Agency	1999	0.02221219	12	0.02221219
National Science Foundation	1999	0.02218917	11	0.02218917
Social Security Administration	1999	0.00038945	5	0.00038945

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.18374685	14	0.18374685
Department of Energy	2000	0.18385019	15	0.18385019
Department of Treasury	2000	0.01792771	10	0.01792771
Federal Emergency Management Agency	2000	0.00298531	7	0.00298531
Nuclear Regulatory Commission	2000	0.18542797	16	0.18542797
Department of Commerce	2000	0.39221779	20	0.39221779
Department of Health and Human Services	2000	0.00654651	8	0.00654651
Department of Labor	2000	0.00717944	9	0.00717944
Department of Veterans Affairs	2000	0.26336286	18	0.26336286
General Services Administration	2000	**0.70889512**	21	0.39221779
Office of Personnel Management	2000	0.00001811	3	0.00001811
Department of Agriculture	2000	0.04334871	13	0.04334871
Department of Housing and Urban Development	2000	0.00025495	4	0.00025495
Agency for International Development	2000	0.00187005	6	0.00187005
National Aeronautical Space Administration	2000	**0.73831361**	22	0.39221779
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00001119	2	0.00001119
Department of the Interior	2000	0.35475975	19	0.35475975
Department of Transportation	2000	0.19396036	17	0.19396036
Environmental Protection Agency	2000	0.02699566	12	0.02699566
National Science Foundation	2000	0.02635334	11	0.02635334
Social Security Administration	2000	0.00033191	5	0.00033191

Ratio Type: Assessing Stewardship
Ratio: *Fixed Assets to Equity*

$$\frac{\text{Numerator: PP\&E}}{\text{Denominator: Net Position}}$$

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	-0.35323592	1	-0.35323592
Department of Energy	1998	-0.14993048	2	-0.14993048
Department of Treasury	1998	0.97232123	21	0.97232123
Federal Emergency Management Agency	1998	0.00329394	9	0.00329394
Nuclear Regulatory Commission	1998	0.31354189	16	0.31354189
Department of Commerce	1998	0.57822057	19	0.57822057
Department of Health and Human Services	1998	0.00895917	11	0.00895917
Department of Labor	1998	0.00822866	10	0.00822866
Department of Veterans Affairs	1998	-0.02120341	3	-0.02120341
General Services Administration	1998	1.01128291	22	1.01128291
Office of Personnel Management	1998	-0.00001906	4	-0.00001906
Department of Agriculture	1998	0.25728869	15	0.25728869
Department of Housing and Urban Development	1998	0.00031452	6	0.00031452
Agency for International Development	1998	0.00322371	8	0.00322371
National Aeronautical Space Administration	1998	0.85221567	20	0.85221567
Small Business Administration	1998	0.02809978	14	0.02809978
Department of Education	1998	0.00000000	5	0.00000000
Department of the Interior	1998	0.43208326	17	0.43208326
Department of Transportation	1998	0.48533826	18	0.48533826
Environmental Protection Agency	1998	0.01680503	12	0.01680503
National Science Foundation	1998	0.02385145	13	0.02385145
Social Security Administration	1998	0.00043565	7	0.00043565

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.29836792	2	-0.29836792
Department of Energy	1999	-0.10380058	3	-0.10380058
Department of Treasury	1999	0.02477074	15	0.02477074
Federal Emergency Management Agency	1999	0.00499116	11	0.00499116
Nuclear Regulatory Commission	1999	0.34723342	18	0.34723342
Department of Commerce	1999	0.56938120	20	0.56938120
Department of Health and Human Services	1999	0.00812569	13	0.00812569
Department of Labor	1999	0.00788106	12	0.00788106
Department of Veterans Affairs	1999	-0.02570916	4	-0.02570916
General Services Administration	1999	**0.96928676**	22	0.85444210
Office of Personnel Management	1999	-0.00001803	5	-0.00001803
Department of Agriculture	1999	**-1.01150656**	1	-0.29836792
Department of Housing and Urban Development	1999	0.00038701	7	0.00038701
Agency for International Development	1999	0.00292427	10	0.00292427
National Aeronautical Space Administration	1999	0.85444210	21	0.85444210
Small Business Administration	1999	0.00190565	9	0.00190565
Department of Education	1999	0.00000000	6	0.00000000
Department of the Interior	1999	0.41740393	19	0.41740393
Department of Transportation	1999	0.32574024	17	0.32574024
Environmental Protection Agency	1999	0.02487573	16	0.02487573
National Science Foundation	1999	0.02392868	14	0.02392868
Social Security Administration	1999	0.00040928	8	0.00040928

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.29149034	1	-0.29149034
Department of Energy	2000	-0.10149819	2	-0.10149819
Department of Treasury	2000	0.02624302	13	0.02624302
Federal Emergency Management Agency	2000	0.00401844	10	0.00401844
Nuclear Regulatory Commission	2000	0.43528662	18	0.43528662
Department of Commerce	2000	0.53106627	19	0.53106627
Department of Health and Human Services	2000	0.00770099	11	0.00770099
Department of Labor	2000	0.00786319	12	0.00786319
Department of Veterans Affairs	2000	-0.02172892	3	-0.02172892
General Services Administration	2000	**0.97033505**	22	0.63232703
Office of Personnel Management	2000	-0.00001422	4	-0.00001422
Department of Agriculture	2000	0.63232703	20	0.63232703
Department of Housing and Urban Development	2000	0.00036242	8	0.00036242
Agency for International Development	2000	0.00360560	9	0.00360560
National Aeronautical Space Administration	2000	**0.84713277**	21	0.63232703
Small Business Administration	2000	0.00000000	5	0.00000000
Department of Education	2000	0.00004914	6	0.00004914
Department of the Interior	2000	0.40764896	17	0.40764896
Department of Transportation	2000	0.30600767	16	0.30600767
Environmental Protection Agency	2000	0.03025366	15	0.03025366
National Science Foundation	2000	0.02847313	14	0.02847313
Social Security Administration	2000	0.00034685	7	0.00034685

Ratio Type: Assessing Stewardship
Ratio: *Inventory to Assets*

Numerator: Inventory and Related Property
Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.20658130	20	0.20658130
Department of Energy	1998	0.38106811	21	0.38106811
Department of Treasury	1998	**0.97232123**	22	0.38106811
Federal Emergency Management Agency	1998	0.00043866	11	0.00043866
Nuclear Regulatory Commission	1998	0.00000000	1	0.00000000
Department of Commerce	1998	0.01117165	17	0.01117165
Department of Health and Human Services	1998	0.00036976	10	0.00036976
Department of Labor	1998	0.00000000	1	0.00000000
Department of Veterans Affairs	1998	0.00194309	13	0.00194309
General Services Administration	1998	0.00981076	16	0.00981076
Office of Personnel Management	1998	0.00000000	1	0.00000000
Department of Agriculture	1998	0.00363835	14	0.00363835
Department of Housing and Urban Development	1998	0.00000000	1	0.00000000
Agency for International Development	1998	0.00148990	12	0.00148990
National Aeronautical Space Administration	1998	0.07580719	19	0.07580719
Small Business Administration	1998	0.00000000	1	0.00000000
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.00771691	15	0.00771691
Department of Transportation	1998	0.03335273	18	0.03335273
Environmental Protection Agency	1998	0.00000415	9	0.00000415
National Science Foundation	1998	0.00000000	1	0.00000000
Social Security Administration	1998	0.00000000	1	0.00000000

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.21404806	21	0.21404806
Department of Energy	1999	**0.38419131**	22	0.21404806
Department of Treasury	1999	0.00007318	10	0.00007318
Federal Emergency Management Agency	1999	0.00045955	12	0.00045955
Nuclear Regulatory Commission	1999	0.00000000	1	0.00000000
Department of Commerce	1999	0.01116402	18	0.01116402
Department of Health and Human Services	1999	0.00027611	11	0.00027611
Department of Labor	1999	0.00000000	1	0.00000000
Department of Veterans Affairs	1999	0.00155575	14	0.00155575
General Services Administration	1999	0.00861706	17	0.00861706
Office of Personnel Management	1999	0.00000000	1	0.00000000
Department of Agriculture	1999	0.00382492	15	0.00382492
Department of Housing and Urban Development	1999	0.00000000	1	0.00000000
Agency for International Development	1999	0.00095302	13	0.00095302
National Aeronautical Space Administration	1999	0.07026388	20	0.07026388
Small Business Administration	1999	0.00000000	1	0.00000000
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.00761818	16	0.00761818
Department of Transportation	1999	0.02852161	19	0.02852161
Environmental Protection Agency	1999	0.00001318	9	0.00001318
National Science Foundation	1999	0.00000000	1	0.00000000
Social Security Administration	1999	0.00000000	1	0.00000000

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	**0.22548995**	21	0.07765395
Department of Energy	2000	**0.37452690**	22	0.07765395
Department of Treasury	2000	0.00010069	9	0.00010069
Federal Emergency Management Agency	2000	0.00045182	12	0.00045182
Nuclear Regulatory Commission	2000	0.00000000	1	0.00000000
Department of Commerce	2000	0.00969889	18	0.00969889
Department of Health and Human Services	2000	0.00020151	10	0.00020151
Department of Labor	2000	0.00000000	1	0.00000000
Department of Veterans Affairs	2000	0.00168350	14	0.00168350
General Services Administration	2000	0.00851428	17	0.00851428
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.00466997	15	0.00466997
Department of Housing and Urban Development	2000	0.00000000	1	0.00000000
Agency for International Development	2000	0.00109547	13	0.00109547
National Aeronautical Space Administration	2000	0.07765395	20	0.07765395
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00000000	1	0.00000000
Department of the Interior	2000	0.00756668	16	0.00756668
Department of Transportation	2000	0.02729286	19	0.02729286
Environmental Protection Agency	2000	0.00030129	11	0.00030129
National Science Foundation	2000	0.00000000	1	0.00000000
Social Security Administration	2000	0.00000000	1	0.00000000

Ratio Type: Assessing Stewardship

Ratio: *Inventory to Entity Assets*

Numerator: Inventory and Related Property

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.20709846	20	0.20709846
Department of Energy	1998	0.38106811	21	0.38106811
Department of Treasury	1998	**0.97232123**	22	0.38106811
Federal Emergency Management Agency	1998	0.00043866	11	0.00043866
Nuclear Regulatory Commission	1998	0.00000000	1	0.00000000
Department of Commerce	1998	0.01133352	17	0.01133352
Department of Health and Human Services	1998	0.00037180	10	0.00037180
Department of Labor	1998	0.00000000	1	0.00000000
Department of Veterans Affairs	1998	0.00199508	13	0.00199508
General Services Administration	1998	0.00987766	16	0.00987766
Office of Personnel Management	1998	0.00000000	1	0.00000000
Department of Agriculture	1998	0.00366104	14	0.00366104
Department of Housing and Urban Development	1998	0.00000000	1	0.00000000
Agency for International Development	1998	0.00148990	12	0.00148990
National Aeronautical Space Administration	1998	0.07582105	19	0.07582105
Small Business Administration	1998	0.00000000	1	0.00000000
Department of Education	1998	0.00000000	1	0.00000000
Department of the Interior	1998	0.00859170	15	0.00859170
Department of Transportation	1998	0.03384524	18	0.03384524
Environmental Protection Agency	1998	0.00000415	9	0.00000415
National Science Foundation	1998	0.00000000	1	0.00000000
Social Security Administration	1998	0.00000000	1	0.00000000

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.21500369	21	0.21500369
Department of Energy	1999	**0.38419131**	22	0.21500369
Department of Treasury	1999	0.00239364	14	0.00239364
Federal Emergency Management Agency	1999	0.00045955	11	0.00045955
Nuclear Regulatory Commission	1999	0.00000000	1	0.00000000
Department of Commerce	1999	0.01131629	18	0.01131629
Department of Health and Human Services	1999	0.00027621	10	0.00027621
Department of Labor	1999	0.00000000	1	0.00000000
Department of Veterans Affairs	1999	0.00161602	13	0.00161602
General Services Administration	1999	0.00865882	17	0.00865882
Office of Personnel Management	1999	0.00000000	1	0.00000000
Department of Agriculture	1999	0.00384175	15	0.00384175
Department of Housing and Urban Development	1999	0.00000000	1	0.00000000
Agency for International Development	1999	0.00095913	12	0.00095913
National Aeronautical Space Administration	1999	0.07027141	20	0.07027141
Small Business Administration	1999	0.00000000	1	0.00000000
Department of Education	1999	0.00000000	1	0.00000000
Department of the Interior	1999	0.00847745	16	0.00847745
Department of Transportation	1999	0.02896934	19	0.02896934
Environmental Protection Agency	1999	0.00001318	9	0.00001318
National Science Foundation	1999	0.00000000	1	0.00000000
Social Security Administration	1999	0.00000000	1	0.00000000

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	**0.22709851**	21	0.07766903
Department of Energy	2000	**0.37452690**	22	0.07766904
Department of Treasury	2000	0.00396466	14	0.00396466
Federal Emergency Management Agency	2000	0.00045182	11	0.00045182
Nuclear Regulatory Commission	2000	0.00000000	1	0.00000000
Department of Commerce	2000	0.00981828	18	0.00981828
Department of Health and Human Services	2000	0.00020158	9	0.00020158
Department of Labor	2000	0.00000000	1	0.00000000
Department of Veterans Affairs	2000	0.00168530	13	0.00168530
General Services Administration	2000	0.00855126	17	0.00855126
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.00467873	15	0.00467873
Department of Housing and Urban Development	2000	0.00000000	1	0.00000000
Agency for International Development	2000	0.00109815	12	0.00109815
National Aeronautical Space Administration	2000	0.07766903	20	0.07766903
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00000000	1	0.00000000
Department of the Interior	2000	0.00803069	16	0.00803069
Department of Transportation	2000	0.02767237	19	0.02767237
Environmental Protection Agency	2000	0.00030141	10	0.00030141
National Science Foundation	2000	0.00000000	1	0.00000000
Social Security Administration	2000	0.00000000	1	0.00000000

Ratio Type: Assessing Stewardship

Ratio: *Depreciation to Total Cost*

Numerator: Depreciation Expense

Denominator: Total Cost of Operations

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.01400556	15	0.01400556
Department of Energy	1998	0.06506520	19	0.06506520
Department of Treasury	1998	**0.97232123**	22	0.13560636
Federal Emergency Management Agency	1998	0.00058489	7	0.00058489
Nuclear Regulatory Commission	1998	0.01089925	13	0.01089925
Department of Commerce	1998	0.06488651	18	0.06488651
Department of Health and Human Services	1998	0.02080647	16	0.02080647
Department of Labor	1998	0.00175065	9	0.00175065
Department of Veterans Affairs	1998	0.00550081	12	0.00550081
General Services Administration	1998	0.07989072	20	0.07989072
Office of Personnel Management	1998	0.00000000	2	0.00000000
Department of Agriculture	1998	0.00046260	6	0.00046260
Department of Housing and Urban Development	1998	0.00005503	4	0.00005503
Agency for International Development	1998	0.00090416	8	0.00090416
National Aeronautical Space Administration	1998	0.13560635	21	0.13560635
Small Business Administration	1998	0.00000000	2	0.00000000
Department of Education	1998	-0.00000027	1	-0.00000027
Department of the Interior	1998	0.03285856	17	0.03285856
Department of Transportation	1998	0.01147248	14	0.01147248
Environmental Protection Agency	1998	0.00345145	11	0.00345145
National Science Foundation	1998	0.00189529	10	0.00189529
Social Security Administration	1998	0.00032093	5	0.00032093

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.01308125	15	0.01308125
Department of Energy	1999	0.03883879	19	0.03883879
Department of Treasury	1999	0.02436430	17	0.02436430
Federal Emergency Management Agency	1999	0.00076898	8	0.00076898
Nuclear Regulatory Commission	1999	0.01216456	14	0.01216456
Department of Commerce	1999	0.07936240	21	0.07936240
Department of Health and Human Services	1999	-0.00133182	2	-0.00133182
Department of Labor	1999	0.00107523	10	0.00107523
Department of Veterans Affairs	1999	-0.01912038	1	-0.01912038
General Services Administration	1999	0.07882452	20	0.07882452
Office of Personnel Management	1999	0.00000000	3	0.00000000
Department of Agriculture	1999	0.00891744	13	0.00891744
Department of Housing and Urban Development	1999	0.00029000	6	0.00029000
Agency for International Development	1999	0.00091118	9	0.00091118
National Aeronautical Space Administration	1999	**0.16943448**	22	0.07936240
Small Business Administration	1999	0.00000000	3	0.00000000
Department of Education	1999	0.00000000	3	0.00000000
Department of the Interior	1999	0.03678895	18	0.03678895
Department of Transportation	1999	0.01972485	16	0.01972485
Environmental Protection Agency	1999	0.00207784	11	0.00207784
National Science Foundation	1999	0.00271804	12	0.00271804
Social Security Administration	1999	0.00040278	7	0.00040278

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.01092789	14	0.01092789
Department of Energy	2000	0.03669849	19	0.03669849
Department of Treasury	2000	0.00833844	13	0.00833844
Federal Emergency Management Agency	2000	0.00207290	8	0.00207290
Nuclear Regulatory Commission	2000	0.01279782	15	0.01279782
Department of Commerce	2000	0.05265124	20	0.05265124
Department of Health and Human Services	2000	0.00294481	10	0.00294481
Department of Labor	2000	0.00116184	7	0.00116184
Department of Veterans Affairs	2000	0.00522427	12	0.00522427
General Services Administration	2000	0.07863565	21	0.07863565
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.02567715	17	0.02567715
Department of Housing and Urban Development	2000	0.00017296	4	0.00017296
Agency for International Development	2000	0.00076747	6	0.00076747
National Aeronautical Space Administration	2000	**0.19097798**	22	0.07863565
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.00000000	1	0.00000000
Department of the Interior	2000	0.03546615	18	0.03546615
Department of Transportation	2000	0.02282087	16	0.02282087
Environmental Protection Agency	2000	0.00308814	11	0.00308814
National Science Foundation	2000	0.00287651	9	0.00287651
Social Security Administration	2000	0.00022161	5	0.00022161

Ratio Type: Assessing Stewardship

Ratio: *Capital Investment Ratio*

Numerator: Change in PP&E

Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	**-1.10084523**	1	-0.20693891
Department of Energy	1998	-0.00935362	5	-0.00935362
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00035303	12	0.00035303
Nuclear Regulatory Commission	1998	0.01543986	19	0.01543986
Department of Commerce	1998	0.24151735	21	0.24151735
Department of Health and Human Services	1998	0.00147053	14	0.00147053
Department of Labor	1998	0.00076518	13	0.00076518
Department of Veterans Affairs	1998	0.00617471	18	0.00617471
General Services Administration	1998	0.06503984	20	0.06503984
Office of Personnel Management	1998	-0.00001538	8	-0.00001538
Department of Agriculture	1998	-0.04888243	4	-0.04888243
Department of Housing and Urban Development	1998	0.00007985	11	0.00007985
Agency for International Development	1998	-0.00148990	6	-0.00148990
National Aeronautical Space Administration	1998	-0.20693890	2	-0.20693890
Small Business Administration	1998	-0.00008290	7	-0.00008290
Department of Education	1998	0.00000000	9	0.00000000
Department of the Interior	1998	0.00280508	15	0.00280508
Department of Transportation	1998	-0.19308931	3	-0.19308931
Environmental Protection Agency	1998	0.00403472	17	0.00403472
National Science Foundation	1998	0.00358364	16	0.00358364
Social Security Administration	1998	0.00000802	10	0.00000802

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.01148850	2	-0.01148850
Department of Energy	1999	-0.01369555	1	-0.01369555
Department of Treasury	1999	0.00020660	10	0.00020660
Federal Emergency Management Agency	1999	0.00058276	13	0.00058276
Nuclear Regulatory Commission	1999	0.00451915	17	0.00451915
Department of Commerce	1999	0.02275864	20	0.02275864
Department of Health and Human Services	1999	0.00050067	12	0.00050067
Department of Labor	1999	0.00045339	11	0.00045339
Department of Veterans Affairs	1999	0.00194469	15	0.00194469
General Services Administration	1999	0.03090901	21	0.03090901
Office of Personnel Management	1999	-0.00000139	4	-0.00000139
Department of Agriculture	1999	0.00124408	14	0.00124408
Department of Housing and Urban Development	1999	0.00004635	9	0.00004635
Agency for International Development	1999	0.00002890	7	0.00002890
National Aeronautical Space Administration	1999	**0.06574719**	22	0.03090901
Small Business Administration	1999	0.00000334	6	0.00000334
Department of Education	1999	0.00000000	5	0.00000000
Department of the Interior	1999	-0.01054431	3	-0.01054431
Department of Transportation	1999	0.01777716	19	0.01777716
Environmental Protection Agency	1999	0.00702382	18	0.00702382
National Science Foundation	1999	0.00195167	16	0.00195167
Social Security Administration	1999	0.00003772	8	0.00003772

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.01105402	1	-0.01105402
Department of Energy	2000	0.00054493	13	0.00054493
Department of Treasury	2000	0.00002154	10	0.00002154
Federal Emergency Management Agency	2000	-0.00021384	4	-0.00021384
Nuclear Regulatory Commission	2000	0.00611777	17	0.00611777
Department of Commerce	2000	0.00200734	15	0.00200734
Department of Health and Human Services	2000	0.00071649	14	0.00071649
Department of Labor	2000	0.00047038	12	0.00047038
Department of Veterans Affairs	2000	-0.01073801	2	-0.01073801
General Services Administration	2000	0.02198396	21	0.02198396
Office of Personnel Management	2000	-0.00000392	7	-0.00000392
Department of Agriculture	2000	0.01288461	20	0.01288461
Department of Housing and Urban Development	2000	-0.00001876	6	-0.00001876
Agency for International Development	2000	0.00038457	11	0.00038457
National Aeronautical Space Administration	2000	**0.05771571**	22	0.02198396
Small Business Administration	2000	-0.00004591	5	-0.00004591
Department of Education	2000	0.00001098	9	0.00001098
Department of the Interior	2000	-0.00119253	3	-0.00119253
Department of Transportation	2000	0.01180774	19	0.01180774
Environmental Protection Agency	2000	0.00483759	16	0.00483759
National Science Foundation	2000	0.00647170	18	0.00647170
Social Security Administration	2000	0.00000097	8	0.00000097

Ratio Type: Assessing Stewardship

Ratio: *Change in PP&E to Entity Assets*

Numerator: Change in PP&E

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	**-1.10360113**	1	-0.20697674
Department of Energy	1998	-0.00935362	5	-0.00935362
Department of Treasury	1998	0.97232123	22	0.97232123
Federal Emergency Management Agency	1998	0.00035303	12	0.00035303
Nuclear Regulatory Commission	1998	0.01544226	19	0.01544226
Department of Commerce	1998	0.24501680	21	0.24501680
Department of Health and Human Services	1998	0.00147864	14	0.00147864
Department of Labor	1998	0.00076671	13	0.00076671
Department of Veterans Affairs	1998	0.00633992	18	0.00633992
General Services Administration	1998	0.06548335	20	0.06548335
Office of Personnel Management	1998	-0.00001538	8	-0.00001538
Department of Agriculture	1998	-0.04918738	4	-0.04918738
Department of Housing and Urban Development	1998	0.00008037	11	0.00008037
Agency for International Development	1998	-0.00148990	6	-0.00148990
National Aeronautical Space Administration	1998	-0.20697674	2	-0.20697674
Small Business Administration	1998	-0.00008290	7	-0.00008290
Department of Education	1998	0.00000000	9	0.00000000
Department of the Interior	1998	0.00312306	15	0.00312306
Department of Transportation	1998	-0.19594061	3	-0.19594061
Environmental Protection Agency	1998	0.00403472	17	0.00403472
National Science Foundation	1998	0.00358364	16	0.00358364
Social Security Administration	1998	0.00000804	10	0.00000804

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	-0.01153979	3	-0.01153979
Department of Energy	1999	-0.01369555	1	-0.01369555
Department of Treasury	1999	0.00675752	17	0.00675752
Federal Emergency Management Agency	1999	0.00058276	12	0.00058276
Nuclear Regulatory Commission	1999	0.00452001	16	0.00452001
Department of Commerce	1999	0.02306905	20	0.02306905
Department of Health and Human Services	1999	0.00050087	11	0.00050087
Department of Labor	1999	0.00045442	10	0.00045442
Department of Veterans Affairs	1999	0.00202003	15	0.00202003
General Services Administration	1999	0.03105882	21	0.03105882
Office of Personnel Management	1999	-0.00000139	4	-0.00000139
Department of Agriculture	1999	0.00124955	13	0.00124955
Department of Housing and Urban Development	1999	0.00004667	9	0.00004667
Agency for International Development	1999	0.00002908	7	0.00002908
National Aeronautical Space Administration	1999	**0.06575425**	22	0.03105882
Small Business Administration	1999	0.00000334	6	0.00000334
Department of Education	1999	0.00000000	5	0.00000000
Department of the Interior	1999	-0.01173362	2	-0.01173362
Department of Transportation	1999	0.01805622	19	0.01805622
Environmental Protection Agency	1999	0.00702470	18	0.00702470
National Science Foundation	1999	0.00195167	14	0.00195167
Social Security Administration	1999	0.00003780	8	0.00003780

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	-0.01113288	1	-0.01113288
Department of Energy	2000	0.00054493	12	0.00054493
Department of Treasury	2000	0.00084819	14	0.00084819
Federal Emergency Management Agency	2000	-0.00021384	4	-0.00021384
Nuclear Regulatory Commission	2000	0.00612358	17	0.00612358
Department of Commerce	2000	0.00203205	15	0.00203205
Department of Health and Human Services	2000	0.00071672	13	0.00071672
Department of Labor	2000	0.00047153	11	0.00047153
Department of Veterans Affairs	2000	-0.01074950	2	-0.01074950
General Services Administration	2000	0.02207945	21	0.02207945
Office of Personnel Management	2000	-0.00000392	7	-0.00000392
Department of Agriculture	2000	0.01290878	20	0.01290878
Department of Housing and Urban Development	2000	-0.00001889	6	-0.00001889
Agency for International Development	2000	0.00038551	10	0.00038551
National Aeronautical Space Administration	2000	**0.05772692**	22	0.02207945
Small Business Administration	2000	-0.00004591	5	-0.00004591
Department of Education	2000	0.00001119	9	0.00001119
Department of the Interior	2000	-0.00126566	3	-0.00126566
Department of Transportation	2000	0.01197192	19	0.01197192
Environmental Protection Agency	2000	0.00483949	16	0.00483949
National Science Foundation	2000	0.00647170	18	0.00647170
Social Security Administration	2000	0.00000097	8	0.00000097

Ratio Type: Assessing Stewardship

Ratio: *Total Assets Maintenance*

Numerator: Total Assets

Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	2.13789985	6	2.13789985
Department of Energy	1998	5.79947886	15	5.79947886
Department of Treasury	1998	0.97232123	1	0.97232123
Federal Emergency Management Agency	1998	3.84139832	13	3.84139832
Nuclear Regulatory Commission	1998	6.27375165	16	6.27375165
Department of Commerce	1998	2.11381132	5	2.11381132
Department of Health and Human Services	1998	1.53164994	4	1.53164994
Department of Labor	1998	12.41622079	18	12.41622079
Department of Veterans Affairs	1998	1.09024574	2	1.09024574
General Services Administration	1998	**48.73786408**	22	24.69231531
Office of Personnel Management	1998	19.07282743	19	19.07282743
Department of Agriculture	1998	2.61322380	8	2.61322380
Department of Housing and Urban Development	1998	3.28083240	12	3.28083240
Agency for International Development	1998	2.83289042	11	2.83289042
National Aeronautical Space Administration	1998	2.13942858	7	2.13942858
Small Business Administration	1998	19.07668282	20	19.07668282
Department of Education	1998	2.74456702	10	2.74456702
Department of the Interior	1998	5.71468999	14	5.71468999
Department of Transportation	1998	6.51803928	17	6.51803928
Environmental Protection Agency	1998	2.62541999	9	2.62541999
National Science Foundation	1998	1.27811238	3	1.27811238
Social Security Administration	1998	24.69231531	21	24.69231531

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	2.03480787	6	2.03480787
Department of Energy	1999	5.66251593	15	5.66251593
Department of Treasury	1999	18.32800400	19	18.32800400
Federal Emergency Management Agency	1999	1.92253712	5	1.92253712
Nuclear Regulatory Commission	1999	5.09659910	14	5.09659910
Department of Commerce	1999	1.80711125	4	1.80711125
Department of Health and Human Services	1999	1.11489446	2	1.11489446
Department of Labor	1999	12.74627551	17	12.74627551
Department of Veterans Affairs	1999	1.10106611	1	1.10106611
General Services Administration	1999	**33.52119309**	22	19.87967837
Office of Personnel Management	1999	19.87967837	20	19.87967837
Department of Agriculture	1999	2.12880613	7	2.12880613
Department of Housing and Urban Development	1999	2.82819014	10	2.82819014
Agency for International Development	1999	3.11368416	12	3.11368416
National Aeronautical Space Administration	1999	2.35132865	9	2.35132865
Small Business Administration	1999	13.33192967	18	13.33192967
Department of Education	1999	3.07395544	11	3.07395544
Department of the Interior	1999	5.04234893	13	5.04234893
Department of Transportation	1999	10.84217488	16	10.84217488
Environmental Protection Agency	1999	2.33514291	8	2.33514291
National Science Foundation	1999	1.38134110	3	1.38134110
Social Security Administration	1999	**28.32627489**	21	19.87967837

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.99411596	6	1.99411596
Department of Energy	2000	5.74281650	13	5.74281650
Department of Treasury	2000	16.14166192	18	16.14166192
Federal Emergency Management Agency	2000	2.56976138	7	2.56976138
Nuclear Regulatory Commission	2000	8.64937591	15	8.64937591
Department of Commerce	2000	1.28827301	3	1.28827301
Department of Health and Human Services	2000	1.18977886	2	1.18977886
Department of Labor	2000	13.52375424	17	13.52375424
Department of Veterans Affairs	2000	0.96589611	1	0.96589611
General Services Administration	2000	**106.21052632**	22	30.76570814
Office of Personnel Management	2000	20.65548073	20	20.65548073
Department of Agriculture	2000	1.43416062	4	1.43416062
Department of Housing and Urban Development	2000	3.09513718	11	3.09513718
Agency for International Development	2000	2.89365865	10	2.89365865
National Aeronautical Space Administration	2000	2.57210461	8	2.57210461
Small Business Administration	2000	19.42564488	19	19.42564488
Department of Education	2000	3.19559383	12	3.19559383
Department of the Interior	2000	6.17657645	14	6.17657645
Department of Transportation	2000	13.49792762	16	13.49792762
Environmental Protection Agency	2000	2.71875806	9	2.71875806
National Science Foundation	2000	1.47272019	5	1.47272019
Social Security Administration	2000	30.76570814	21	30.76570814

Ratio Type: Assessing Stewardship
Entity Assets to
Ratio: *Appropriations Used*
Numerator: Entity Assets
Denominator: Appropriations Used

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	2.13256112	6	2.13256112
Department of Energy	1998	5.79947886	15	5.79947886
Department of Treasury	1998	0.97232123	1	0.97232123
Federal Emergency Management Agency	1998	3.84139832	13	3.84139832
Nuclear Regulatory Commission	1998	6.27277591	16	6.27277591
Department of Commerce	1998	2.08362077	5	2.08362077
Department of Health and Human Services	1998	1.52325248	4	1.52325248
Department of Labor	1998	12.39157055	18	12.39157055
Department of Veterans Affairs	1998	1.06183504	2	1.06183504
General Services Administration	1998	**48.40776699**	22	24.63793843
Office of Personnel Management	1998	19.07282743	19	19.07282743
Department of Agriculture	1998	2.59702226	8	2.59702226
Department of Housing and Urban Development	1998	3.25955142	12	3.25955142
Agency for International Development	1998	2.83289042	11	2.83289042
National Aeronautical Space Administration	1998	2.13903752	7	2.13903752
Small Business Administration	1998	19.07668282	20	19.07668282
Department of Education	1998	2.68752075	10	2.68752075
Department of the Interior	1998	5.13283352	14	5.13283352
Department of Transportation	1998	6.42318981	17	6.42318981
Environmental Protection Agency	1998	2.62541999	9	2.62541999
National Science Foundation	1998	1.27811238	3	1.27811238
Social Security Administration	1998	24.63793843	21	24.63793843

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	2.02576373	7	2.02576373
Department of Energy	1999	5.66251593	16	5.66251593
Department of Treasury	1999	0.56035835	1	0.56035835
Federal Emergency Management Agency	1999	1.92253712	6	1.92253712
Nuclear Regulatory Commission	1999	5.09562862	15	5.09562862
Department of Commerce	1999	1.78279502	5	1.78279502
Department of Health and Human Services	1999	1.11445939	3	1.11445939
Department of Labor	1999	12.71726746	18	12.71726746
Department of Veterans Affairs	1999	1.05999955	2	1.05999955
General Services Administration	1999	**33.35949765**	22	19.87967837
Office of Personnel Management	1999	19.87967837	20	19.87967837
Department of Agriculture	1999	2.11947730	8	2.11947730
Department of Housing and Urban Development	1999	2.80905063	11	2.80905063
Agency for International Development	1999	3.09385762	13	3.09385762
National Aeronautical Space Administration	1999	2.35107646	10	2.35107646
Small Business Administration	1999	13.33192967	19	13.33192967
Department of Education	1999	3.02024521	12	3.02024521
Department of the Interior	1999	4.53125745	14	4.53125745
Department of Transportation	1999	10.67460848	17	10.67460848
Environmental Protection Agency	1999	2.33484995	9	2.33484995
National Science Foundation	1999	1.38134110	4	1.38134110
Social Security Administration	1999	**28.26676380**	21	19.87967837

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	1.97999142	7	1.97999142
Department of Energy	2000	5.74281650	14	5.74281650
Department of Treasury	2000	0.40996238	1	0.40996238
Federal Emergency Management Agency	2000	2.56976138	8	2.56976138
Nuclear Regulatory Commission	2000	8.64117639	16	8.64117639
Department of Commerce	2000	1.27260775	4	1.27260775
Department of Health and Human Services	2000	1.18938307	3	1.18938307
Department of Labor	2000	13.49067607	18	13.49067607
Department of Veterans Affairs	2000	0.96486332	2	0.96486332
General Services Administration	2000	**105.75119617**	22	30.71085670
Office of Personnel Management	2000	20.65548073	20	20.65548073
Department of Agriculture	2000	1.43147471	5	1.43147471
Department of Housing and Urban Development	2000	3.07458267	12	3.07458267
Agency for International Development	2000	2.88659831	11	2.88659831
National Aeronautical Space Administration	2000	2.57160517	9	2.57160517
Small Business Administration	2000	19.42564488	19	19.42564488
Department of Education	2000	3.13566056	13	3.13566056
Department of the Interior	2000	5.81969221	15	5.81969221
Department of Transportation	2000	13.31281334	17	13.31281334
Environmental Protection Agency	2000	2.71769242	10	2.71769242
National Science Foundation	2000	1.47272019	6	1.47272019
Social Security Administration	2000	30.71085670	21	30.71085670

Ratio Type: Assessing Stewardship

Ratio: *Receivables Management*

Numerator: Total Receivables, Net

Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.01208499	8	0.01208499
Department of Energy	1998	0.05128153	18	0.05128153
Department of Treasury	1998	**0.97232123**	22	0.12047096
Federal Emergency Management Agency	1998	0.01685205	10	0.01685205
Nuclear Regulatory Commission	1998	0.12047096	21	0.12047096
Department of Commerce	1998	0.01569850	9	0.01569850
Department of Health and Human Services	1998	0.02240224	12	0.02240224
Department of Labor	1998	0.05949617	19	0.05949617
Department of Veterans Affairs	1998	0.02482836	13	0.02482836
General Services Administration	1998	0.08924303	20	0.08924303
Office of Personnel Management	1998	0.00037703	2	0.00037703
Department of Agriculture	1998	0.00411219	3	0.00411219
Department of Housing and Urban Development	1998	0.00677355	6	0.00677355
Agency for International Development	1998	0.02786668	16	0.02786668
National Aeronautical Space Administration	1998	0.00526816	4	0.00526816
Small Business Administration	1998	0.02514663	14	0.02514663
Department of Education	1998	0.02094362	11	0.02094362
Department of the Interior	1998	0.02773259	15	0.02773259
Department of Transportation	1998	0.00761962	7	0.00761962
Environmental Protection Agency	1998	0.04581085	17	0.04581085
National Science Foundation	1998	0.00021754	1	0.00021754
Social Security Administration	1998	0.00545066	5	0.00545066

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00634645	6	0.00634645
Department of Energy	1999	0.05164214	19	0.05164214
Department of Treasury	1999	0.00012721	1	0.00012721
Federal Emergency Management Agency	1999	0.00840126	8	0.00840126
Nuclear Regulatory Commission	1999	**0.15766613**	22	0.08073807
Department of Commerce	1999	0.01476999	11	0.01476999
Department of Health and Human Services	1999	0.04035945	17	0.04035945
Department of Labor	1999	0.05620725	20	0.05620725
Department of Veterans Affairs	1999	0.02681624	16	0.02681624
General Services Administration	1999	0.08073807	21	0.08073807
Office of Personnel Management	1999	0.00037589	3	0.00037589
Department of Agriculture	1999	0.01395949	10	0.01395949
Department of Housing and Urban Development	1999	0.00954853	9	0.00954853
Agency for International Development	1999	0.02648054	15	0.02648054
National Aeronautical Space Administration	1999	0.00408305	4	0.00408305
Small Business Administration	1999	0.02299219	13	0.02299219
Department of Education	1999	0.01760645	12	0.01760645
Department of the Interior	1999	0.02471435	14	0.02471435
Department of Transportation	1999	0.00706761	7	0.00706761
Environmental Protection Agency	1999	0.04635032	18	0.04635032
National Science Foundation	1999	0.00027050	2	0.00027050
Social Security Administration	1999	0.00520885	5	0.00520885

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00897566	7	0.00897566
Department of Energy	2000	0.09612603	21	0.09612603
Department of Treasury	2000	0.00015357	1	0.00015357
Federal Emergency Management Agency	2000	0.01188894	9	0.01188894
Nuclear Regulatory Commission	2000	**0.19491738**	22	0.09612603
Department of Commerce	2000	0.01368534	10	0.01368534
Department of Health and Human Services	2000	0.01968417	13	0.01968417
Department of Labor	2000	0.05569552	19	0.05569552
Department of Veterans Affairs	2000	0.02798253	15	0.02798253
General Services Administration	2000	0.09415263	20	0.09415263
Office of Personnel Management	2000	0.00051800	2	0.00051800
Department of Agriculture	2000	0.01687136	11	0.01687136
Department of Housing and Urban Development	2000	0.00934229	8	0.00934229
Agency for International Development	2000	0.02706302	14	0.02706302
National Aeronautical Space Administration	2000	0.00365215	4	0.00365215
Small Business Administration	2000	0.02826618	16	0.02826618
Department of Education	2000	0.01944996	12	0.01944996
Department of the Interior	2000	0.03246448	17	0.03246448
Department of Transportation	2000	0.00875855	6	0.00875855
Environmental Protection Agency	2000	0.04302144	18	0.04302144
National Science Foundation	2000	0.00091207	3	0.00091207
Social Security Administration	2000	0.00504938	5	0.00504938

Ratio Type: Assessing Stewardship

Ratio: *Entity Receivables Management*

Numerator: Accounts Receivable, Net (Assets for Use by Entity)

Denominator: Entity Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.01186502	9	0.01186502
Department of Energy	1998	0.05128153	18	0.05128153
Department of Treasury	1998	**0.97232123**	22	0.12033414
Federal Emergency Management Agency	1998	0.01685205	11	0.01685205
Nuclear Regulatory Commission	1998	0.12033414	21	0.12033414
Department of Commerce	1998	0.01587745	10	0.01587745
Department of Health and Human Services	1998	0.01701289	12	0.01701289
Department of Labor	1998	0.05909899	19	0.05909899
Department of Veterans Affairs	1998	0.02549267	15	0.02549267
General Services Administration	1998	0.08975130	20	0.08975130
Office of Personnel Management	1998	0.00037703	3	0.00037703
Department of Agriculture	1998	0.00337663	6	0.00337663
Department of Housing and Urban Development	1998	0.00314250	4	0.00314250
Agency for International Development	1998	0.02786668	16	0.02786668
National Aeronautical Space Administration	1998	0.00508631	7	0.00508631
Small Business Administration	1998	0.02514663	14	0.02514663
Department of Education	1998	0.00016182	1	0.00016182
Department of the Interior	1998	0.01830330	13	0.01830330
Department of Transportation	1998	0.00757678	8	0.00757678
Environmental Protection Agency	1998	0.04581085	17	0.04581085
National Science Foundation	1998	0.00021754	2	0.00021754
Social Security Administration	1998	0.00325565	5	0.00325565

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00568119	7	0.00568119
Department of Energy	1999	0.05164214	19	0.05164214
Department of Treasury	1999	0.00000000	1	0.00000000
Federal Emergency Management Agency	1999	0.00840126	10	0.00840126
Nuclear Regulatory Commission	1999	**0.15750570**	22	0.08108235
Department of Commerce	1999	0.01481064	13	0.01481064
Department of Health and Human Services	1999	0.04036784	17	0.04036784
Department of Labor	1999	0.05578109	20	0.05578109
Department of Veterans Affairs	1999	0.02785515	16	0.02785515
General Services Administration	1999	0.08108235	21	0.08108235
Office of Personnel Management	1999	0.00037589	4	0.00037589
Department of Agriculture	1999	0.01324000	11	0.01324000
Department of Housing and Urban Development	1999	0.00625350	8	0.00625350
Agency for International Development	1999	0.02033428	14	0.02033428
National Aeronautical Space Administration	1999	0.00397622	6	0.00397622
Small Business Administration	1999	0.02299219	15	0.02299219
Department of Education	1999	0.00013615	2	0.00013615
Department of the Interior	1999	0.01452917	12	0.01452917
Department of Transportation	1999	0.00698551	9	0.00698551
Environmental Protection Agency	1999	0.04635614	18	0.04635614
National Science Foundation	1999	0.00027050	3	0.00027050
Social Security Administration	1999	0.00311448	5	0.00311448

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00483877	7	0.00483877
Department of Energy	2000	0.09612603	21	0.09612603
Department of Treasury	2000	0.00000000	1	0.00000000
Federal Emergency Management Agency	2000	0.01188894	10	0.01188894
Nuclear Regulatory Commission	2000	**0.19415344**	22	0.09612603
Department of Commerce	2000	0.01372659	11	0.01372659
Department of Health and Human Services	2000	0.01941235	13	0.01941235
Department of Labor	2000	0.05478362	19	0.05478362
Department of Veterans Affairs	2000	0.02801248	16	0.02801248
General Services Administration	2000	0.09442584	20	0.09442584
Office of Personnel Management	2000	0.00051800	2	0.00051800
Department of Agriculture	2000	0.01668559	12	0.01668559
Department of Housing and Urban Development	2000	0.00650589	8	0.00650589
Agency for International Development	2000	0.02484194	15	0.02484194
National Aeronautical Space Administration	2000	0.00345865	6	0.00345865
Small Business Administration	2000	0.02826618	17	0.02826618
Department of Education	2000	0.00070828	3	0.00070828
Department of the Interior	2000	0.02037152	14	0.02037152
Department of Transportation	2000	0.00870351	9	0.00870351
Environmental Protection Agency	2000	0.04303831	18	0.04303831
National Science Foundation	2000	0.00091207	4	0.00091207
Social Security Administration	2000	0.00327233	5	0.00327233

Ratio Type: Assessing Stewardship

Ratio: *Non-Entity Asset Management*

Numerator: Non-Entity Assets

Denominator: Total Assets

Agency	Year	FY1998 Ratios	Rank	Winsorized
Department of Defense	1998	0.00249718	12	0.00249718
Department of Energy	1998	0.00000000	1	0.00000000
Department of Treasury	1998	**0.97232123**	22	0.10181768
Federal Emergency Management Agency	1998	0.00000000	1	0.00000000
Nuclear Regulatory Commission	1998	0.00015553	8	0.00015553
Department of Commerce	1998	0.01428252	17	0.01428252
Department of Health and Human Services	1998	0.00548262	13	0.00548262
Department of Labor	1998	0.00198532	10	0.00198532
Department of Veterans Affairs	1998	0.02605898	20	0.02605898
General Services Administration	1998	0.00677291	16	0.00677291
Office of Personnel Management	1998	0.00000000	1	0.00000000
Department of Agriculture	1998	0.00619983	14	0.00619983
Department of Housing and Urban Development	1998	0.00648646	15	0.00648646
Agency for International Development	1998	0.00000000	1	0.00000000
National Aeronautical Space Administration	1998	0.00018279	9	0.00018279
Small Business Administration	1998	0.00000000	1	0.00000000
Department of Education	1998	0.02078516	19	0.02078516
Department of the Interior	1998	0.10181768	21	0.10181768
Department of Transportation	1998	0.01455184	18	0.01455184
Environmental Protection Agency	1998	0.00000000	1	0.00000000
National Science Foundation	1998	0.00000000	1	0.00000000
Social Security Administration	1998	0.00220218	11	0.00220218

Agency	Year	FY1999 Ratios	Rank	Winsorized
Department of Defense	1999	0.00444472	13	0.00444472
Department of Energy	1999	0.00000000	1	0.00000000
Department of Treasury	1999	**0.96942611**	22	0.10135980
Federal Emergency Management Agency	1999	0.00000000	1	0.00000000
Nuclear Regulatory Commission	1999	0.00019042	8	0.00019042
Department of Commerce	1999	0.01345586	17	0.01345586
Department of Health and Human Services	1999	0.00039023	9	0.00039023
Department of Labor	1999	0.00227581	11	0.00227581
Department of Veterans Affairs	1999	0.03729709	20	0.03729709
General Services Administration	1999	0.00482368	14	0.00482368
Office of Personnel Management	1999	0.00000000	1	0.00000000
Department of Agriculture	1999	0.00438219	12	0.00438219
Department of Housing and Urban Development	1999	0.00676741	16	0.00676741
Agency for International Development	1999	0.00636755	15	0.00636755
National Aeronautical Space Administration	1999	0.00010726	6	0.00010726
Small Business Administration	1999	0.00000000	1	0.00000000
Department of Education	1999	0.01747268	19	0.01747268
Department of the Interior	1999	0.10135980	21	0.10135980
Department of Transportation	1999	0.01545505	18	0.01545505
Environmental Protection Agency	1999	0.00012546	7	0.00012546
National Science Foundation	1999	0.00000000	1	0.00000000
Social Security Administration	1999	0.00210091	10	0.00210091

Agency	Year	FY2000 Ratios	Rank	Winsorized
Department of Defense	2000	0.00708311	17	0.00708311
Department of Energy	2000	0.00000000	1	0.00000000
Department of Treasury	2000	**0.97460222**	22	0.05778027
Federal Emergency Management Agency	2000	0.00000000	1	0.00000000
Nuclear Regulatory Commission	2000	0.00094799	9	0.00094799
Department of Commerce	2000	0.01215989	18	0.01215989
Department of Health and Human Services	2000	0.00033265	7	0.00033265
Department of Labor	2000	0.00244593	14	0.00244593
Department of Veterans Affairs	2000	0.00106925	10	0.00106925
General Services Administration	2000	0.00432471	15	0.00432471
Office of Personnel Management	2000	0.00000000	1	0.00000000
Department of Agriculture	2000	0.00187281	12	0.00187281
Department of Housing and Urban Development	2000	0.00664090	16	0.00664090
Agency for International Development	2000	0.00243993	13	0.00243993
National Aeronautical Space Administration	2000	0.00019418	6	0.00019418
Small Business Administration	2000	0.00000000	1	0.00000000
Department of Education	2000	0.01875497	20	0.01875497
Department of the Interior	2000	0.05778027	21	0.05778027
Department of Transportation	2000	0.01371427	19	0.01371427
Environmental Protection Agency	2000	0.00039196	8	0.00039196
National Science Foundation	2000	0.00000000	1	0.00000000
Social Security Administration	2000	0.00178288	11	0.00178288

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APPENDIX F. CORRELATION ANALYSIS

1998	BA/TBR	ER/BA	TOut/NO	NO/TBR	(TBR-UB)/TBR	TLNC/TL	TL/TA	EL/EA	TL/NP	ER/EA	NCO/AU	TCO/TF	NRO/PPE	TCNA/TPC
BA/TBR	**1.0000**													
ER/BA	0.0849	**1.0000**												
TOut/NO	0.5828	-0.2007	**1.0000**											
NO/TBR	**0.9325**	0.0579	0.4445	**1.0000**										
(TBR-UB)/TBR	0.4720	0.3039	-0.0261	0.6652	**1.0000**									
TLNC/TL	0.2369	0.2922	0.3139	0.1279	-0.1087	**1.0000**								
TL/TA	0.1570	0.2029	0.0797	0.0401	-0.0653	0.6671	**1.0000**							
EL/EA	0.1570	0.2034	0.0780	0.0407	-0.0676	0.6675	**0.9997**	**1.0000**						
TL/NP	-0.2118	-0.1544	-0.3401	-0.2201	-0.1787	-0.3753	0.0329	0.0349	**1.0000**					
ER/EA	0.1853	**0.8543**	-0.1018	0.2507	0.4543	0.1945	-0.0052	-0.0026	-0.0700	**1.0000**				
NCO/AU	-0.0406	-0.3836	0.2501	-0.1222	-0.5728	0.3222	-0.0011	0.0013	-0.1871	-0.2612	**1.0000**			
TCO/TF	-0.1972	-0.1734	-0.2954	-0.1277	-0.0657	0.1512	0.5970	0.5987	0.4437	-0.1544	0.0237	**1.0000**		
NRO/PPE	0.0320	-0.2172	0.3078	0.1134	0.1312	-0.1811	-0.4432	-0.4423	-0.3934	0.0237	0.4012	-0.4638	**1.0000**	
TCNA/TPC	0.2800	0.3449	0.0841	0.3488	0.3704	0.4493	0.3891	0.3883	-0.0844	0.3821	-0.1330	0.1113	0.0443	**1.0000**
TCNA/NCO	0.2785	0.3410	0.0852	0.3477	0.3728	0.4429	0.3846	0.3832	-0.0844	0.3777	-0.1370	0.1080	0.0441	**0.9995**
NRO/NCO	0.4758	0.1327	0.4062	0.4922	0.1402	0.1135	-0.3703	-0.3702	-0.2231	0.3248	0.1188	-0.6326	0.3414	0.3210
NRO/AU	-0.2054	0.2883	-0.1488	-0.2162	-0.0470	-0.1974	-0.5873	-0.5850	-0.1152	0.3116	-0.0184	**-0.7375**	0.3416	0.0781
NRO/NP	0.3413	0.4417	0.2023	0.3945	0.3297	0.5032	0.0803	0.0807	-0.4810	0.5792	0.1140	-0.2113	0.2935	0.6185
PPE/TA	0.1205	0.4958	-0.0948	0.2080	0.5392	0.3266	0.0085	0.0054	-0.1826	0.5809	-0.2633	-0.0940	0.1023	0.4506
PPE/EA	0.1178	0.4919	-0.0940	0.2049	0.5396	0.3226	0.0057	0.0019	-0.1847	0.5749	-0.2638	-0.0956	0.1030	0.4459
PPE/NP	0.0593	0.4832	-0.1776	0.0973	0.3795	0.0163	-0.3092	-0.3121	0.0119	0.5608	-0.2298	-0.2400	0.0725	0.1846
INV/TA	0.2677	0.2807	0.1302	0.3433	0.3775	0.5507	0.4502	0.4510	-0.1539	0.3293	-0.1561	0.0687	0.0649	**0.9150**
INV/EA	0.2676	0.2804	0.1304	0.3431	0.3774	0.5509	0.4501	0.4508	-0.1542	0.3290	-0.1561	0.0683	0.0651	**0.9148**
DEPR/TCO	0.2201	0.3942	-0.0252	0.3226	0.5854	0.2736	-0.0156	-0.0165	-0.1822	0.4536	-0.3007	-0.1274	0.0953	0.5566
ChPPE/TA	0.2286	0.5269	-0.0334	0.2909	0.3542	0.2456	0.0123	0.0126	0.0054	0.6482	-0.1727	-0.0704	0.0205	0.6355
ChPPE/EA	0.2282	0.5269	-0.0336	0.2908	0.3556	0.2449	0.0119	0.0123	0.0051	0.6478	-0.1741	-0.0705	0.0205	0.6346
TA/AU	-0.5618	0.2596	-0.4689	-0.6756	-0.4716	-0.0424	0.0169	0.0177	0.1300	0.0513	0.1729	0.0298	-0.1288	-0.1533
EA/AU	-0.5607	0.2610	-0.4697	-0.6744	-0.4723	-0.0404	0.0198	0.0209	0.1315	0.0532	0.1731	0.0327	-0.1305	-0.1523
RCV/TA	0.0491	0.6877	-0.1874	0.1567	0.4103	0.2140	-0.0278	-0.0265	-0.0949	**0.8747**	-0.1544	-0.0660	0.0614	0.4812
EntRCV/EA	0.0415	0.6979	-0.1948	0.1443	0.3882	0.2511	-0.0034	-0.0008	-0.0915	**0.8745**	-0.1401	-0.0420	0.0493	0.4783
NEA/TA	0.2076	0.2443	0.0944	0.2462	0.2926	0.2039	-0.0009	-0.0171	-0.0615	0.3543	-0.0880	-0.0954	0.0737	0.4458

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

1998	TCNA/NCO	NRO/NCO	NRO/AU	NRO/NP	PPE/TA	PPE/EA	PPE/NP	INV/TA	INV/EA	DEPR/TCO	ChPPE/TA	ChPPE/EA	TA/AU	EA/AU	RCV/TA	EntRCV/EA	NEA/TA
BA/TBR																	
ER/BA																	
TOut/NO																	
NO/TBR																	
(TBR-UB)/TBR																	
TLNC/TL																	
TL/TA																	
EL/EA																	
TL/NP																	
ER/EA																	
NCO/AU																	
TCO/TF																	
NRO/PPE																	
TCNA/TPC																	
TCNA/NCO	1.0000																
NRO/NCO	0.3235	1.0000															
NRO/AU	0.0779	0.5102	1.0000														
NRO/NP	0.6172	0.6213	0.2330	1.0000													
PPE/TA	0.4510	0.1963	0.2090	0.5974	1.0000												
PPE/EA	0.4470	0.1938	0.2051	0.5932	0.9996	1.0000											
PPE/NP	0.1862	0.1869	0.3563	0.3628	0.8525	0.8534	1.0000										
INV/TA	0.9116	0.3107	0.0665	0.5762	0.5091	0.5022	0.1281	1.0000									
INV/EA	0.9113	0.3108	0.0664	0.5760	0.5094	0.5026	0.1283	1.0000	1.0000								
DEPR/TCO	0.5548	0.2515	0.2422	0.5378	0.9259	0.9220	0.7753	0.5982	0.5981	1.0000							
ChPPE/TA	0.6349	0.5611	0.2679	0.8022	0.5446	0.5406	0.4581	0.4845	0.4841	0.4957	1.0000						
ChPPE/EA	0.6340	0.5604	0.2677	0.8015	0.5447	0.5408	0.4580	0.4837	0.4832	0.4961	1.0000	1.0000					
TA/AU	-0.1549	-0.2947	0.4531	-0.1681	-0.0511	-0.0516	0.0862	-0.2144	-0.2146	-0.1061	-0.0972	-0.0973	1.0000				
EA/AU	-0.1544	-0.2955	0.4526	-0.1676	-0.0530	-0.0540	0.0833	-0.2124	-0.2126	-0.1063	-0.0962	-0.0963	0.9999	1.0000			
RCV/TA	0.4792	0.2514	0.3342	0.5523	0.4970	0.4930	0.4362	0.3891	0.3887	0.4065	0.5912	0.5907	0.0818	0.0827	1.0000		
EntRCV/EA	0.4737	0.2262	0.3191	0.5405	0.5078	0.5027	0.4406	0.4003	0.4000	0.4171	0.5827	0.5822	0.0983	0.1001	0.9915	1.0000	
NEA/TA	0.4653	0.4490	0.0670	0.6087	0.5473	0.5635	0.4510	0.3514	0.3523	0.4135	0.6386	0.6380	-0.2064	-0.2170	0.3375	0.2908	1.0000

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

1999	BA/TBR	ER/BA	TOut/NO	NO/TBR	(TBR-UB)/TBR	TLNC/TL	TL/TA	EL/EA	TL/NP	ER/EA	NCO/AU	TCO/TF	NRO/PPE	TCNA/TPC
BA/TBR	**1.0000**													
ER/BA	-0.2738	**1.0000**												
TOut/NO	-0.3574	0.0681	**1.0000**											
NO/TBR	**0.9169**	-0.2703	-0.3009	**1.0000**										
(TBR-UB)/TBR	0.3207	0.0445	-0.3521	0.5303	**1.0000**									
TLNC/TL	0.0847	0.0202	0.0060	-0.0836	-0.2176	**1.0000**								
TL/TA	-0.0025	0.1690	0.1261	-0.1541	-0.0857	0.6510	**1.0000**							
EL/EA	-0.0245	0.1899	0.1198	-0.1822	-0.1152	0.5972	**0.9897**	**1.0000**						
TL/NP	-0.2602	0.1128	0.3361	-0.1918	-0.1572	-0.4101	-0.1610	-0.1642	**1.0000**					
ER/EA	-0.2058	**0.8318**	-0.1388	-0.0893	0.2970	-0.1046	-0.0739	-0.0629	0.0416	**1.0000**				
NCO/AU	0.3141	-0.3006	-0.1107	0.2427	-0.3994	0.1192	-0.2496	-0.2212	-0.1573	-0.2794	**1.0000**			
TCO/TF	0.1230	0.1295	-0.3261	0.0582	0.1812	-0.2319	-0.0255	0.0498	-0.2541	0.0766	0.1657	**1.0000**		
NRO/PPE	0.3090	0.2041	0.1054	0.1607	-0.2770	0.1312	0.1604	0.1724	-0.0523	-0.1056	0.3719	-0.0572	**1.0000**	
TCNA/TPC	-0.2123	0.1002	0.0924	-0.2482	-0.1571	0.1207	0.2640	0.2334	0.0743	0.0059	-0.0398	0.0682	-0.0013	**1.0000**
TCNA/NCO	-0.1300	0.0915	0.0911	-0.1882	-0.2516	0.2134	0.3116	0.2774	0.1126	0.0700	0.1264	-0.0152	0.0643	**0.7525**
NRO/NCO	0.4478	-0.2683	0.0103	0.4341	-0.1731	0.0577	-0.4736	-0.5340	0.1341	-0.2681	0.5375	-0.3210	0.2716	-0.2462
NRO/AU	-0.0241	-0.0165	-0.2154	-0.0011	-0.2452	0.1561	-0.1010	-0.0867	-0.1298	0.1540	0.3869	-0.4685	0.2884	-0.1113
NRO/NP	0.1467	-0.0680	-0.1322	0.1906	-0.2486	0.2284	-0.2247	-0.2264	-0.0622	-0.0388	0.6395	0.1048	0.1005	-0.0311
PPE/TA	-0.1333	0.2405	-0.2438	-0.0179	0.4255	0.1224	0.0198	0.0373	-0.2516	0.3878	-0.2632	0.0325	-0.3035	-0.2813
PPE/EA	-0.1338	0.2324	-0.2406	-0.0177	0.4286	0.1242	0.0170	0.0310	-0.2501	0.3773	-0.2769	0.0151	-0.3049	-0.2617
PPE/NP	-0.0776	0.3512	-0.2042	0.0623	0.3356	-0.1408	-0.4056	-0.3988	0.0475	0.4870	-0.1527	-0.1038	-0.1565	-0.4368
INV/TA	-0.0198	-0.0743	-0.0368	-0.0042	0.1704	0.4074	0.4983	0.5105	-0.3380	-0.1240	0.0626	0.4909	-0.1703	0.0503
INV/EA	-0.0189	-0.0757	-0.0368	-0.0030	0.1718	0.4108	0.4990	0.5101	-0.3382	-0.1248	0.0613	0.4871	-0.1714	0.0534
DEPR/TCO	-0.0997	0.2440	-0.2565	0.0235	0.4619	-0.0065	-0.1936	-0.2049	-0.1567	0.3494	-0.1745	0.1710	-0.2529	-0.3026
ChPPE/TA	-0.0281	0.1999	-0.2555	0.0506	0.1494	-0.1493	-0.4094	-0.3928	0.0006	0.3823	0.0038	-0.1683	-0.1268	-0.6498
ChPPE/EA	-0.0057	0.1807	-0.2492	0.0772	0.1679	-0.1008	-0.3965	-0.3963	0.0043	0.3737	-0.0074	-0.2285	-0.1338	-0.6352
TA/AU	-0.0995	0.3782	0.0446	-0.1473	-0.3239	0.3020	0.0407	-0.0100	0.0739	0.2158	0.2770	-0.3294	0.6128	0.1635
EA/AU	-0.2006	0.4853	0.0227	-0.2776	-0.4516	0.1069	0.0120	0.0402	0.0605	0.2649	0.3820	-0.0459	0.6886	0.0814
RCV/TA	-0.2611	0.4942	-0.1586	-0.1568	0.1091	-0.0912	-0.0458	-0.0134	0.0478	0.6926	-0.1228	0.2257	-0.2721	0.1868
EntRCV/EA	-0.2492	0.5143	-0.1381	-0.1369	0.0940	-0.0310	-0.0175	0.0133	-0.0454	**0.7065**	-0.1009	0.1975	-0.2642	0.1483
NEA/TA	0.0325	-0.1852	-0.0027	0.0661	0.2136	0.2555	0.0482	-0.0604	0.0125	-0.1288	-0.3389	-0.5121	-0.1564	0.3655

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
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ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

1999	TCNA/NCO	NRO/NCO	NRO/AU	NRO/NP	PPE/TA	PPE/EA	PPE/NP	INV/TA	INV/EA	DEPR/TCO	ChPPE/TA	ChPPE/EA	TA/AU	EA/AU	RCV/TA	EntRCV/EA	NEA/TA
BA/TBR																	
ER/BA																	
TOut/NO																	
NO/TBR																	
(TBR-UB)/TBR																	
TLNC/TL																	
TL/TA																	
EL/EA																	
TL/NP																	
ER/EA																	
NCO/AU																	
TCO/TF																	
NRO/PPE																	
TCNA/TPC																	
TCNA/NCO	**1.0000**																
NRO/NCO	-0.1162	**1.0000**															
NRO/AU	-0.0304	0.1050	**1.0000**														
NRO/NP	-0.0200	0.4644	0.3049	**1.0000**													
PPE/TA	-0.5136	-0.2909	0.2257	0.1653	**1.0000**												
PPE/EA	-0.5178	-0.2842	0.2239	0.1588	**0.9990**	**1.0000**											
PPE/NP	-0.5855	0.0764	0.2974	0.2362	**0.7785**	**0.7778**	**1.0000**										
INV/TA	0.0071	-0.[illegible]419	-0.3022	0.3319	0.2870	0.2755	-0.1725	**1.0000**									
INV/EA	0.0093	-0.[illegible]389	-0.3029	0.3329	0.2866	0.2753	-0.1729	**1.0000**	**1.0000**								
DEPR/TCO	-0.4371	-0.0533	-0.0093	0.2431	**0.8334**	**0.8295**	**0.8073**	0.2512	0.2520	**1.0000**							
ChPPE/TA	-0.4453	0.1553	0.4117	0.1761	0.5728	0.5554	**0.8138**	-0.2842	-0.2859	0.6489	**1.0000**						
ChPPE/EA	-0.4032	0.2091	0.4012	0.1801	0.5456	0.5296	**0.7973**	-0.2909	-0.2918	0.6500	**0.9928**	**1.0000**					
TA/AU	0.2442	0.3283	0.4421	0.3314	-0.0946	-0.0901	0.1506	-0.1750	-0.1724	0.0956	0.1291	0.1715	**1.0000**				
EA/AU	0.1052	0.0874	0.5167	0.3349	-0.0060	-0.0126	0.1955	-0.1311	-0.1326	0.0663	0.1787	0.1562	**0.8460**	**1.0000**			
RCV/TA	0.1490	-0.3858	0.0985	-0.0225	0.2295	0.2209	0.2710	0.0056	0.0039	0.1598	0.1223	0.0945	0.0634	0.1956	**1.0000**		
EntRCV/EA	0.1615	-0.3671	0.1234	0.0056	0.2427	0.2314	0.2699	0.0284	0.0267	0.1731	0.1620	0.1382	0.0889	0.2109	**0.9857**	**1.0000**	
NEA/TA	-0.0157	0.1807	0.0265	-0.0793	0.1531	0.1942	0.0964	-0.1456	-0.1386	0.1065	-0.2077	-0.1425	0.1454	-0.2353	-0.1880	-0.2331	**1.0000**

Legend

BA/TBR	Budget Authority to Total Budgetary Resources
ER/BA	Self-Sufficiency
TOut/NO	Total Outlays to Net Obligations
NO/TBR	Net Obligations to Total Budgetary Resources
(TBR-UB)/TBR	Utilization
TLNC/TL	Percentage of Uncovered Liabilities
TL/TA	Liabilities to Assets
EL/EA	Entity Liabilities to Entity Assets
TL/NP	Total Liabilities to Net Position
ER/EA	Earned Revenues to Entity Assets
NCO/AU	Net Cost of Operations to Appropriations
TCO/TF	Total Cost of Operations to Total Financing
NRO/PPE	Net Results of Operations to PP&E
TCNA/TPC	Costs Not Assigned to Programs, to Program Costs
TCNA/NCO	Costs Not Assigned to Programs, to Net Cost of Operations
NRO/NCO	Return on Net Cost
NRO/AU	Return on Appropriated Funds
NRO/NP	Return on Average Net Position
PPE/TA	Fixed Assets to Total Assets
PPE/EA	Fixed Assets to Entity Assets
PPE/NP	Fixed Assets to Equity
INV/TA	Inventory to Assets
INV/EA	Inventory to Entity Assets
DEPR/TCO	Depreciation to Total Costs
ChPPE/TA	Capital Investment
ChPPE/EA	Change in PP&E to Entity Assets
TA/AU	Total Assets Maintenance
EA/AU	Entity Assets to Appropriations Used
RCV/TA	Receivables Management
EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

2000	BA/TBR	ER/BA	TOut/NO	NO/TBR	(TBR-UB)/TBR	TLNC/TL	TL/TA	EL/EA	TL/NP	ER/EA	NCO/AU	TCO/TF	NRO/PPE	TCNA/TPC
BA/TBR	**1.0000**													
ER/BA	-0.3377	**1.0000**												
TOut/NO	0.4040	-0.3078	**1.0000**											
NO/TBR	**0.8827**	-0.3959	0.3308	**1.0000**										
(TBR-UB)/TBR	0.2356	-0.0592	-0.0483	0.5690	**1.0000**									
TLNC/TL	-0.0264	0.0640	0.1275	0.0365	-0.0259	**1.0000**								
TL/TA	-0.1747	0.2106	0.0245	-0.2130	-0.1534	0.6891	**1.0000**							
EL/EA	-0.1682	0.2300	0.0167	-0.2178	-0.1826	0.6431	**0.9912**	**1.0000**						
TL/NP	0.2715	-0.1476	0.0785	0.0117	-0.2769	-0.2064	0.0186	-0.0042	**1.0000**					
ER/EA	-0.2327	**0.8048**	-0.2654	-0.2016	0.2276	-0.1088	-0.0534	-0.0446	-0.0234	**1.0000**				
NCO/AU	0.4876	-0.2670	0.1268	0.4064	-0.2846	0.2209	-0.1010	-0.0764	-0.1710	-0.2914	**1.0000**			
TCO/TF	-0.3040	0.3112	-0.2618	-0.3159	-0.2625	0.0212	0.4826	0.5759	-0.2607	0.0343	-0.0374	**1.0000**		
NRO/PPE	0.3756	-0.2324	-0.0944	0.2979	0.0752	-0.3417	-0.1746	-0.1644	0.0736	-0.1620	0.3928	-0.1371	**1.0000**	
TCNA/TPC	-0.1939	0.0811	-0.0495	-0.2279	-0.1513	0.1692	0.2551	0.2218	0.0259	0.0010	0.0057	0.0473	-0.0136	**1.0000**
TCNA/NCO	-0.2677	-0.0230	-0.1783	-0.1625	0.0713	0.2437	0.2482	0.1803	-0.0513	-0.1871	-0.1921	-0.1025	-0.1352	0.5830
NRO/NCO	0.6617	-0.5693	0.5496	0.6244	0.0900	-0.3408	-0.5447	-0.5083	0.1117	-0.3973	0.3929	-0.3073	0.2972	-0.2226
NRO/AU	0.1618	-0.0301	-0.2556	0.0785	0.0623	-0.3119	-0.6016	-0.5931	-0.0278	0.2182	0.3562	-0.4439	0.4261	-0.0620
NRO/NP	0.5173	-0.3748	0.2477	0.3279	-0.1933	-0.0581	-0.0736	-0.0267	0.2025	-0.2665	0.4486	0.0277	0.2231	-0.2128
PPE/TA	-0.2295	0.1943	-0.2578	-0.0456	0.3424	0.1531	0.0494	0.0682	-0.1909	0.3672	-0.1413	0.1562	-0.2521	-0.2689
PPE/EA	-0.2313	0.1885	-0.2566	-0.0446	0.3484	0.1567	0.0434	0.0587	-0.1874	0.3614	-0.1466	0.1359	-0.2539	-0.2561
PPE/NP	0.0387	0.2554	-0.2592	0.0159	0.0966	-0.2908	-0.3686	-0.3578	0.3725	0.4563	-0.1362	-0.1458	-0.1663	-0.3686
INV/TA	-0.0499	-0.1254	-0.0071	0.0690	0.1561	0.3773	0.3269	0.3418	-0.1638	-0.1550	-0.0366	0.0826	-0.1537	-0.3223
INV/EA	-0.0516	-0.1308	-0.0057	0.0704	0.1627	0.3891	0.3287	0.3396	-0.1592	-0.1577	-0.0410	0.0607	-0.1569	-0.3154
DEPR/TCO	-0.1800	0.2138	-0.3533	-0.0959	0.2879	-0.0080	-0.1082	-0.0998	0.0232	0.3640	-0.2610	-0.0737	-0.2148	-0.3929
ChPPE/TA	0.0193	0.2277	-0.3707	-0.0024	0.0630	-0.3233	-0.4460	-0.4330	0.2510	0.3624	-0.0913	-0.2457	-0.1078	-0.5018
ChPPE/EA	0.0180	0.2244	-0.3701	-0.0019	0.0664	-0.3150	-0.4448	-0.4346	0.2543	0.3612	-0.0933	-0.2611	-0.1094	-0.4983
TA/AU	-0.1039	0.4619	-0.5065	-0.2325	-0.1788	0.1169	-0.0502	-0.0731	-0.1683	0.3135	0.3306	-0.1315	0.3030	0.1351
EA/AU	-0.0902	0.5156	-0.5279	-0.2474	-0.2559	-0.0030	-0.0696	-0.0457	-0.2311	0.3352	0.3947	0.1232	0.3297	0.0568
RCV/TA	-0.1802	0.5371	-0.2877	-0.1044	0.2613	0.0553	0.1507	0.1769	-0.1077	0.6591	-0.1749	0.2233	-0.1358	0.2753
EntRCV/EA	-0.1655	0.5502	-0.2815	-0.1032	0.2387	0.0868	0.1585	0.1832	-0.1186	0.6710	-0.1581	0.2177	-0.2107	0.2448
NEA/TA	-0.1220	-0.1892	0.0180	0.0142	0.2059	0.1734	-0.1006	-0.1957	0.1033	-0.1274	-0.1198	-0.5229	0.0187	0.3943

Legend

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ChPPE/EA	Change in PP&E to Entity Assets
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EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

2000	TCNA/NCO	NRO/NCO	NRO/AU	NRO/NP	PPE/TA	PPE/EA	PPE/NP	INV/TA	INV/EA	DEPR/TCO	ChPPE/TA	ChPPE/EA	TA/AU	EA/AU	RCV/TA	EntRCV/EA	NEA/TA
BA/TBR																	
ER/BA																	
TOut/NO																	
NO/TBR																	
(TBR-UB)/TBR																	
TLNC/TL																	
TL/TA																	
EL/EA																	
TL/NP																	
ER/EA																	
NCO/AU																	
TCO/TF																	
NRO/PPE																	
TCNA/TPC																	
TCNA/NCO	**1.0000**																
NRO/NCO	-0.2712	**1.0000**															
NRO/AU	-0.1710	0.2853	**1.0000**														
NRO/NP	-0.3758	0.5336	0.3046	**1.0000**													
PPE/TA	0.0324	-0.1405	0.1015	-0.0404	**1.0000**												
PPE/EA	0.0550	-0.1421	0.1024	-0.0501	**0.9994**	**1.0000**											
PPE/NP	-0.1251	0.0456	0.2828	0.0246	0.6324	0.6343	**1.0000**										
INV/TA	0.1480	0.0788	-0.0560	0.0667	0.4660	0.4596	-0.0020	**1.0000**									
INV/EA	0.1642	0.0714	-0.0572	0.0565	0.4639	0.4582	-0.0035	**0.9995**	**1.0000**								
DEPR/TCO	0.0507	-0.1036	0.3071	-0.0203	**0.8612**	**0.8612**	**0.7662**	0.4973	0.4975	**1.0000**							
ChPPE/TA	-0.1842	0.0655	0.4715	0.0777	0.3508	0.3472	**0.7831**	0.1206	0.1188	0.6875	**1.0000**						
ChPPE/EA	-0.1754	0.0592	0.4711	0.0710	0.3476	0.3445	**0.7817**	0.1185	0.1174	0.6865	**0.9998**	**1.0000**					
TA/AU	0.1216	-0.4033	0.5785	-0.0757	-0.0359	-0.0313	0.0787	-0.1967	-0.1917	0.0978	0.2325	0.2372	**1.0000**				
EA/AU	-0.0463	-0.3075	0.5962	0.0462	0.0245	0.0202	0.1123	-0.1573	-0.1630	0.1252	0.2616	0.2588	**0.9373**	**1.0000**			
RCV/TA	0.1956	-0.2360	0.1963	-0.1567	0.3026	0.2947	0.1969	0.1005	0.0943	0.2997	0.2026	0.1979	0.1857	0.2581	**1.0000**		
EntRCV/EA	0.1723	-0.2569	0.1943	-0.1444	0.2987	0.2896	0.2065	0.1064	0.1005	0.3088	0.2322	0.2281	0.2056	0.2723	**0.9894**	**1.0000**	
NEA/TA	0.6153	-0.0591	-0.0008	-0.3178	0.1483	0.1809	0.1044	-0.1050	-0.0824	0.0815	-0.1441	-0.1309	0.0549	-0.1839	-0.1750	-0.2379	**1.0000**

Legend

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EntRCV/EA	Entity Receivables Management
NEA/TA	Non-Entity Asset to Total Assets

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